

2013

California Exempt Organization
Annual Information Return

199

Calendar Year 2013 or fiscal year beginning (mm/dd/yyyy), and ending (mm/dd/yyyy)

Corporation/Organization Name VENTURA COUNTY BAR ASSOCIATION

California corporation number

0538618

Address (suite, room, or PMB no.)

4475 MARKET STREET, SUITE B

FEIN

23-7165269

City

VENTURA

State

CA

ZIP Code

93003

A First Return. ☐ Yes ☒ NoB Amended Information Return ☐ Yes ☒ NoC IRC Section 4947(a)(1) trust ☐ Yes ☐ NoD Final Information Return? ☐ Dissolved ☐ Surrendered (Withdrawn)☐ Merged/Reorganized

Enter date (mm/dd/yyyy):

E Check accounting method:

1 ☐ Cash 2 ☒ Accrual 3 ☐ Other

F Federal return filed?

1 ☒ 990T 2 ☐ 990 PF 3 ☐ Sch H (990)G Is this a group filing for the subordinates/affiliates? ☐ Yes ☒ No

If 'Yes,' attach a roster. See instructions

H Is this organization in a group exemption? ☐ Yes ☒ No

If 'Yes,' What's the parent's name?

I Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? ☐ Yes ☒ No

If 'Yes,' explain, and attach copies of revised documents.

J If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign, or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? ☐ Yes ☐ No

If 'Yes,' complete and attach form FTB 3509.

K Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No

If 'Yes,' enter gross receipts from nonmember sources \$

L If organization is exempt under R&TC Section 23701d and is exclusively religious, educational, or charitable, and is supported primarily (50% or more) by public contributions, check box. No filing fee is required ☐M Is the organization a Limited Liability Company? ☐ Yes ☒ NoN Did the organization file Form 100 or Form 109 to report taxable income? ☒ Yes ☐ NoO Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No

CACA1112 11/20/13

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

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	541,196.
	2	Gross dues and assessments from members and affiliates	2	
	3	Gross contributions, gifts, grants, and similar amounts received	3	
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Instruction B.	4	541,196.
	5	Cost of goods sold	5	
	6	Cost or other basis, and sales expenses of assets sold	6	
	7	Total costs. Add line 5 and line 6	7	
	8	Total gross income. Subtract line 7 from line 4	8	541,196.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	504,943.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	36,253.
Filing Fee	11	Filing fee \$10 or \$25. See General Instruction F	11	10.
	12	Total payments	12	
	13	Penalties and Interest. See General Instruction J	13	
	14	Use tax. See General Instruction K	14	
	15	Balance due. Add line 11, line 13, and line 14. Then subtract line 12 from the result	15	10.
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 taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Title	Date	Telephone
Paid Preparer's Use Only	Preparer's signature	Michael C Eulau	Date	11/14/13
	Firm's name (or yours, if self-employed) and address	EULAU ACCOUNTANCY CORPORATION	Check if self-employed	<input type="checkbox"/>
		200 E. SANTA CLARA STREET, SUITE 200		PTIN
		VENTURA CA 93001-2795		P00049641
				FEIN
			95-2947854	Telephone
			(805) 641-1040	
May the FTB discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

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

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	●	1	
	2	Interest.	●	2	
	3	Dividends	●	3	
	4	Gross rents	●	4	
	5	Gross royalties	●	5	
	6	Gross amount received from sale of assets (See instructions)	●	6	
	7	Other income. Attach schedule	●	7	541,196.
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1		8	541,196.
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	●	9	
	10	Disbursements to or for members	●	10	
	11	Compensation of officers, directors, and trustees. Attach schedule	●	11	
	12	Other salaries and wages	●	12	
	13	Interest.	●	13	
	14	Taxes	●	14	
	15	Rents	●	15	
	16	Depreciation and depletion (See instructions).	●	16	
	17	Other Expenses and Disbursements. Attach schedule	●	17	504,943.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9		18	504,943.

Schedule L Balance Sheets

		Beginning of taxable year		End of taxable year	
Assets		(a)	(b)	(c)	(d)
1	Cash		48,280.	●	61,162.
2	Net accounts receivable		2,592.	●	5,515.
3	Net notes receivable			●	
4	Inventories			●	
5	Federal and state government obligations			●	
6	Investments in other bonds			●	
7	Investments in stock			●	
8	Mortgage loans			●	
9	Other investments. Attach schedule			●	
10a	Depreciable assets.	102,748.		111,359.	
b	Less accumulated depreciation.	90,312.	12,436.	96,471.	14,888.
11	Land			●	
12	Other assets. Attach schedule		990.	●	3,823.
13	Total assets		64,298.		85,388.
Liabilities and net worth					
14	Accounts payable		43,371.	●	24,171.
15	Contributions, gifts, or grants payable			●	
16	Bonds and notes payable			●	
17	Mortgages payable.		9,779.	●	7,747.
18	Other liabilities. Attach schedule		51,914.		25,933.
19	Capital stock or principle fund			●	
20	Paid-in or capital surplus. Attach reconciliation			●	
21	Retained earnings or income fund		-40,766.	●	27,537.
22	Total liabilities and net worth		64,298.		85,388.

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

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

1	Net income per books	●	36,253.	7	Income recorded on books this year not included in this return. Attach sch	●	
2	Federal income tax.	●		8	Deductions in this return not charged against book income this year. Attach schedule	●	
3	Excess of capital losses over capital gains	●		9	Total. Add line 7 and line 8		
4	Income not recorded on books this year. Attach schedule	●		10	Net income per return. Subtract line 9 from line 6		36,253.
5	Expenses recorded on books this year not deducted in this return. Attach schedule	●					
6	Total. Add line 1 through line 5		36,253.				

Supporting Statement of:

Form 199/Part II, Line 7

Description	Amount
SEE FORM 990	541,196.
Total	<u>541,196.</u>

Supporting Statement of:

Form 199/Part II, Line 17

Description	Amount
SEE FORM 990	504,943.
Total	<u>504,943.</u>

Supporting Statement of:

Form 199/Sch L, Line 12b

Description	Amount
PREPAID EXPENSES	990.
Total	<u>990.</u>

Supporting Statement of:

Form 199/Sch L, Line 18b

Description	Amount
DEFERRED REVENUE	11,865.
DUE TO AFFILIATED ENTITIES	31,049.
LINE OF CREDIT	9,000.
Total	<u>51,914.</u>

Supporting Statement of:

Form 199/Sch L, Line 12d

Description	Amount
PREPAID EXPENSES	3,823.

Continued

Supporting Statement of:

Form 199/Sch L, Line 12d

Description	Amount
Total	<u>3,823.</u>

Supporting Statement of:

Form 199/Sch L, Line 18d

Description	Amount
DEFERRED REVENUE	4,150.
DUE TO AFFILIATED ENTITIES	21,783.
Total	<u>25,933.</u>

DEPSCH VCBA

VCBA 12/31/13						
Depreciation Schedule						
11/11/14						
	Date			Acc Dep	Dep	Acc Dep
Item	Acquired	Method	Cost	12/31/12	12/31/13	12/31/13
<u>Phone System</u>						
New Phone System	01/19/95	SL 5	6,939.00	6,939.00		6,939.00
Upgrade Phone System	09/29/99	SL 5	1,263.24	1,263.24		1,263.24
Cell Phone	11/07/07	SL 5	548.04	548.04		548.04
Total Phone System			8,750.28	8,750.28	-	8,750.28
<u>Computer System</u>						
Computer Software (Associate/Win95/PC Anywhere)	05/07/98	SL 3	4,732.00	4,732.00		4,732.00
Windows NT/Corel Software	04/26/99	SL 3	785.15	785.15		785.15
Server/Workstation/Printer/Monitor	06/21/99	SL 5	5,996.50	5,996.50		5,996.50
HP Pavillion 6630 Computer w/NEC Monitor	06/08/01	SL 5	600.00	600.00		600.00
Computer Upgrades	04/24/02	SL 5	2,973.23	2,973.23		2,973.23
Laserjet 2200 Printer	02/28/03	SL 5	853.40	853.40		853.40
(2) Grey Flat Screen LCD Monitors	10/16/03	SL 5	1,075.47	1,075.47		1,075.47
(3) Dell P-4 2.26 Mhz Computers	11/03/03	SL 5	4,041.79	4,041.79		4,041.79
(2) Black Flat Screeen LCD Monitors	11/21/03	SL 5	889.31	889.31		889.31
Dell Power Edge 1600 SC Server	12/30/03	SL 5	4,000.00	4,000.00		4,000.00
Network & Server Installation	03/19/04	SL 5	680.00	680.00		680.00
Canon A85 Digital Camera & HP 2355 Photo Printer	12/27/04	SL 5	635.17	635.17		635.17
NEC 19" LCD Monitor	12/27/04	SL 5	536.24	536.24		536.24
Precision Workstation 470	05/25/05	SL 5	1,930.56	1,930.56		1,930.56
Server 2000	07/22/05	SL 5	1,736.43	1,736.43		1,736.43
Dell 2300MP	07/07/05	SL 5	1,125.32	1,125.32		1,125.32
Dell Precision 380 Mini Tower	03/01/06	SL 5	1,132.57	1,132.57		1,132.57
SQL Server Set-Up	12/12/06	SL 5	1,622.34	1,622.34		1,622.34
E-Associate	01/15/07	SL 3	16,500.00	16,500.00		16,500.00
Office 2003 Software	09/16/08	SL 3	2,526.59	2,526.59		2,526.59
Back Up Unit	11/02/09	SL 3	1,591.63	1,591.63		1,591.63
Dell Computer (Steve H.)	04/16/10	SL 5	1,121.76	607.62	224.35	831.97
Website	05/15/10	SL 3	9,000.00	7,875.00	1,125.00	9,000.00
Server T320	06/24/13	SL 5	6,920.37		749.71	749.71
MS Word	10/24/13	SL 3	1,689.68		117.34	117.34
Total Computer System			74,695.51	64,446.32	2,216.40	66,662.72
<u>Office Equipment</u>						
RIC MPC 4501 (Capital Lease)	12/07/11	SL 5	11,585.78	2,413.71	2,317.16	4,730.87
Total Office Equipment			11,585.78	2,413.71	2,317.16	4,730.87
<u>Other</u>						
Juvenile Facility Video	05/26/06	SL 5	3,326.96	3,326.96		3,326.96
Court Tour Video	08/20/08	SL 5	13,000.00	11,375.00	1,625.00	13,000.00
Total Other			16,326.96	14,701.96	1,625.00	16,326.96
Grand Totals			111,358.53	90,312.27	6,158.56	96,470.83

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- ▶ Do not enter Social Security numbers on this form as it may be made public.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning , 2013, and ending ,

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization VENTURA COUNTY BAR ASSOCIATION, INC. Doing Business As		D Employer Identification Number 23-7165269
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 4475 MARKET STREET B		E Telephone number (805) 650-7599
	City or town, state or province, country, and ZIP or foreign postal code VENTURA CA 93003		G Gross receipts \$ 541,196.
	F Name and address of principal officer: STEVE HENDERSON 4475 MARKET STREET, SUITE B VENTURA CA 93003		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'No,' attach a list. (see instructions)
	I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) (6) (Insert no.) 4947(a)(1) or 527		H(c) Group exemption number ▶
J Website: ▶ VCBA.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation: 1968 M State of legal domicile: CA			

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROMOTE LEGAL EXCELLENCE, HIGH ETHICAL STANDARDS, AND PROFESSIONAL CONDUCT IN THE PRACTICE OF LAW; TO IMPROVE ACCESS TO LEGAL SERVICES FOR ALL PEOPLE IN VENTURA COUNTY; AND TO WORK TO IMPROVE THE ADMINISTRATION OF JUSTICE.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	21
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	21
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	6
Revenue	6 Total number of volunteers (estimate if necessary)	6	200
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	95,586.
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0.
	8 Contributions and grants (Part VIII, line 1h)		
	9 Program service revenue (Part VIII, line 2g)		
Expenses	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	420,895.	445,560.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	49.	50.
	12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	85,701.	95,586.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	506,645.	541,196.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
	16a Professional fundraising fees (Part IX, column (A), line 11e)	301,775.	269,200.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	227,375.	235,743.
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	529,150.	504,943.
	20 Total assets (Part X, line 16)	-22,505.	36,253.
	21 Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22 Net assets or fund balances. Subtract line 21 from line 20	64,298.	85,388.
		105,064.	57,851.
	-40,766.	27,537.	

Part II Signature Block

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		Date	
	STEVE HENDERSON		EXECUTIVE DIRECTOR	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	MICHAEL C. EULAU, CPA	Michael C Eulau	11/12/14	P00049641
	Firm's name	Eulau Accountancy Corporation		
	Firm's address	200 E. Santa Clara Street, Suite 200 Ventura CA 93001-2795		
		Firm's EIN ▶	95-2947854	
		Phone no.	(805) 641-1040	

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

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

TEEA0101 11/08/13

Form 990 (2013)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ X**1** Briefly describe the organization's mission:

PROMOTE LEGAL EXCELLENCE, HIGH
 ETHICAL STANDARDS, AND PROFESSIONAL CONDUCT IN THE PRACTICE OF LAW; TO
 See Form 990, Page 2, Part III, Line 1 (continued)

2 Did the organization undertake any significant program services during the year which were not listed on the priorForm 990 or 990-EZ? ☐ Yes ☒ No

If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If 'Yes,' describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4 a** (Code:) (Expenses \$ including grants of \$) (Revenue \$)

PROVIDED 1,449 ATTORNEY REFERRALS TO THE PUBLIC.

4 b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

PUBLISHED MONTHLY LEGAL-ORIENTED NEWSLETTER.

4 c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

PUBLISHED ANNUAL LEGAL SERVICES DIRECTORY.

4 d Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4 e Total program service expenses ▶

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A.	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	X
3 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.	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III.	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I.	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II.	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV.	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.	10	X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI.	11a	X
b Did the organization report an amount for investments — other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII.	11b	X
c Did the organization report an amount for investments — program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII.	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX.	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X.	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII.	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV.	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV.	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV.	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II.	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.	19	X
20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H.	20	X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organizations or government on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II		X
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III		X
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a		X
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I		
25b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I		
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If 'Yes,' complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a	a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV		X
28b	b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.		X
28c	c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

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Form 990 (2013)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	2	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2 a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	6	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
b If 'Yes,' has it filed a Form 990-T for this year? If 'No,' to line 3b, provide an explanation in Schedule O	X	
4 a 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)?		X
b If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
6 a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d If 'Yes,' indicate the number of Forms 8282 filed during the year	7 d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9 Sponsoring organizations maintaining donor advised funds.		
a Did the organization make any taxable distributions under section 4966?		
b Did the organization make a distribution to a donor, donor advisor, or related person?		
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12.	10 a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10 b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders.	11 a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11 b	
12 a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a	
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	12 b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13 a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13 b	
c Enter the amount of reserves on hand	13 c	
14 a Did the organization receive any payments for indoor tanning services during the tax year?	14 a	X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O	14 b	

Part VI Governance, Management and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI. ☒ X**Section A. Governing Body and Management**

		Yes	No
1 a Enter the number of voting members of the governing body at the end of the tax year	1 a 21		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b Enter the number of voting members included in line 1a, above, who are independent	1 b 21		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?	2	X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6	X	
7 a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7 a	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?	7 b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8 a	X	
b Each committee with authority to act on behalf of the governing body?	8 b		X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O	9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10 a Did the organization have local chapters, branches, or affiliates?	10 a	X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10 b	
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11 a	X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13.	12 a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12 b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done	12 c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15 a	X
b Other officers of key employees of the organization	15 b	X
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16 a	X
b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16 b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ California

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:

▶ VCBA 4475 MARKET STREET, #B VENTURA CA 93003 (805) 650-7599

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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****1 a** 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☒ 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) JOEL MARK PRESIDENT	4.00	X		X				0.	0.	0.
(2) LAURA BARTELS PRESIDENT-ELECT	4.00	X		X				0.	0.	0.
(3) ALVAN ARZU SEC-TREAS.	4.00	X		X				0.	0.	0.
(4) DIEN LE PAST-PRESIDENT	4.00	X		X				0.	0.	0.
(5) RACHEL COLEMAN DIRECTOR	1.00	X						0.	0.	0.
(6) BRET ANDERSON DIRECTOR	1.00	X						0.	0.	0.
(7) CHRISTINA STOKHOLM DIRECTOR	1.00	X						0.	0.	0.
(8) LINDA ASH DIRECTOR	1.00	X						0.	0.	0.
(9) JESSICA ARCINIEGA DIRECTOR	1.00	X						0.	0.	0.
(10) DOUGLAS GOLDWATER DIRECTOR	1.00	X						0.	0.	0.
(11) MICHELE CASTILLO DIRECTOR	1.00	X						0.	0.	0.
(12) KATHERINE CLUNEN DIRECTOR	1.00	X						0.	0.	0.
(13) ERIK FEINGOLD DIRECTOR	1.00	X						0.	0.	0.
(14) JILL FRIEDMAN DIRECTOR	1.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(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			
(15) WILLIAM GREWE DIRECTOR	1.00	X						0.	0.	0.
(16) ROBERT KRIMMER DIRECTOR	1.00	X						0.	0.	0.
(17) RENNEE R DEHESA DIRECTOR	1.00	X						0.	0.	0.
(18) SUSAN MCCARTHY DIRECTOR	1.00	X						0.	0.	0.
(19) MICHAEL STRAUSS DIRECTOR	1.00	X						0.	0.	0.
(20) KATA KIM DIRECTOR	1.00	X						0.	0.	0.
(21) STEVE HENDERSON EXECUTIVE DIRECTOR	50.00			X				122,259.	0.	21,400.
(22)										
(23)										
(24)										
(25)										
1 b Sub-total.								122,259.	0.	21,400.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								122,259.	0.	21,400.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes,' complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of RevenueCheck 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	1 a Federated campaigns	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions) . .	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above . .	1 f				
	g Noncash contributions included in lines 1a-1f: \$					
h Total. Add lines 1a-1f						
PROGRAM SERVICE REVENUE	Business Code					
	2 a MEMBERSHIP DUES	900099	128,240.	128,240.	0.	0.
	b LRIS	900099	94,716.	94,716.	0.	0.
	c SERVICE FEES	561000	47,181.	47,181.	0.	0.
	d SECTION REVENUE	900099	76,204.	76,204.	0.	0.
	e MEETING REVENUE	611430	39,310.	39,310.	0.	0.
	f All other program service revenue . . .		59,909.	59,909.	0.	0.
g Total. Add lines 2a-2f			445,560.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		50.	0.	0.	50.
	4 Income from investment of tax-exempt bond proceeds . .					
	5 Royalties					
	6 a Gross rents	(i) Real (ii) Personal				
	b Less: rental expenses					
	c Rental income or (loss) . .					
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including . . \$ _____ of contributions reported on line 1c). See Part IV, line 18. a					
	b Less: direct expenses b					
	c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19. a					
	b Less: direct expenses b					
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances a						
b Less: cost of goods sold b						
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue Business Code						
11 a CITATIONS AD REVENUE	511120	68,280.	0.	68,280.	0.	
b LSD ADVERTISING INCOME	511120	26,200.	0.	26,200.	0.	
c INTERNET ADVERTISING INCOME	511120	1,106.	0.	1,106.	0.	
d All other revenue						
e Total. Add lines 11a-11d		95,586.				
12 Total revenue. See instructions		541,196.	445,560.	95,586.	50.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	143,659.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7 Other salaries and wages	105,708.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits				
10 Payroll taxes	19,833.			
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	7,500.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).				
12 Advertising and promotion	939.			
13 Office expenses	3,849.			
14 Information technology	10,147.			
15 Royalties				
16 Occupancy	17,693.			
17 Travel	443.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	18,869.			
20 Interest	3,470.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	6,159.			
23 Insurance	1,899.			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a CITATIONS	37,895.			
b SECTIONS/AFFILIATES/COMMITTEES	59,650.			
c LSD	17,315.			
d POSTAGE	10,345.			
e All other expenses	39,570.			
25 Total functional expenses. Add lines 1 through 24e.	504,943.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash — non-interest-bearing	17,436.	1	36,098.
	2 Savings and temporary cash investments	30,844.	2	25,064.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	2,592.	4	5,515.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	990.	9	3,823.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 111,359.		
	b Less: accumulated depreciation	10b 96,471.		
	11 Investments — publicly traded securities	12,436.	10c	14,888.
	12 Investments — other securities. See Part IV, line 11		11	
	13 Investments — program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
15 Other assets. See Part IV, line 11		14		
16 Total assets. Add lines 1 through 15 (must equal line 34)		15		
LIABILITIES	17 Accounts payable and accrued expenses	64,298.	16	85,388.
	18 Grants payable	43,371.	17	24,171.
	19 Deferred revenue		18	
	20 Tax-exempt bond liabilities	11,865.	19	4,150.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		21	
	23 Secured mortgages and notes payable to unrelated third parties	9,779.	22	
	24 Unsecured notes and loans payable to unrelated third parties		23	7,747.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	40,049.	24	
	26 Total liabilities. Add lines 17 through 25	105,064.	25	21,783.
FUNDS OR BALANCES	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	-40,766.	26	57,851.
	28 Temporarily restricted net assets		27	27,537.
	29 Permanently restricted net assets		28	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		29	
	31 Paid-in or capital surplus, or land, building, or equipment fund		30	
	32 Retained earnings, endowment, accumulated income, or other funds		31	
	33 Total net assets or fund balances	-40,766.	32	
34 Total liabilities and net assets/fund balances	64,298.	33	27,537.	
		34	85,388.	

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Form 990 (2013)

Part XI Reconciliation of Net AssetsCheck 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	541,196.
2	Total expenses (must equal Part IX, column (A), line 25)	2	504,943.
3	Revenue less expenses. Subtract line 2 from line 1	3	36,253.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	-40,766.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	32,050.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	27,537.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII. ☐

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.			
2 a	Were the organization's financial statements compiled or reviewed by an independent accountant?	X	
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2 b	Were the organization's financial statements audited by an independent accountant?		X
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2 c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3 a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3 b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

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Form 990 (2013)

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities
For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **See separate instructions.** ▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

OMB No. 1545-0047

2013

Open to Public Inspection

If the organization answered 'Yes,' to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered 'Yes,' to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered 'Yes,' to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

VENTURA COUNTY BAR ASSOCIATION, INC.

Employer identification number

23-7165269

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures \$ ▶
- 3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4 a Was a correction made? ☐ Yes ☐ No
b If 'Yes,' describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c) , except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and 'limited control' provisions apply.

Limits on Lobbying Expenditures (The term 'expenditures' means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1 a Total lobbying expenditures to influence public opinion (grass roots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d).															
f Lobbying nontaxable amount. Enter the amount from the following table in both columns															
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a. If zero or less, enter -0-															
i Subtract line 1f from line 1c. If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes	<input type="checkbox"/> No												

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 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
2 a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

BAA

Schedule C (Form 990 or 990-EZ) 2013

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each 'Yes' response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, 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 1c through 1i)?			
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 similar means?			
i Other activities?			
j Total. Add lines 1c through 1i.			
2 a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If 'Yes,' enter the amount of any tax incurred under section 4912			
c If 'Yes,' enter the amount of any tax incurred by organization managers under section 4912.			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	X	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?		X

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered 'No' OR (b) Part III-A, line 3, is answered 'Yes.'

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2 a	
b Carryover from last year	2 b	
c Total	2 c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

Part IV	Supplemental Information <i>(continued)</i>
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[illegible]

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

Supplemental Financial Statements

► Complete if the organization answered 'Yes,' to Form 990,
Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.

► Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Employer identification number

VENTURA COUNTY BAR ASSOCIATION, INC.

23-7165269

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part II Conservation Easements.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange programs
 e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

2 a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds. Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment %

b Permanent endowment %

c Temporarily restricted endowment %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations ☐ Yes ☐ No
 3a(i) ☐ ☐

(ii) related organizations ☐ Yes ☐ No
 3a(ii) ☐ ☐

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☐ No
 3b ☐ ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment		95,032.	80,144.	14,888.
e Other		16,327.	16,327.	0.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				14,888.

BAA

Schedule D (Form 990) 2013

Part VII Investments – Other Securities.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.)		

Part VIII Investments – Program Related.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.)	

Part X Other Liabilities.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3) DUE TO AFFILIATED ENTITIES	21,783.
(4) LINE OF CREDIT	0.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	21,783.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Part XI	Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
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Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2 a		
b	Donated services and use of facilities	2 b		
c	Recoveries of prior year grants	2 c		
d	Other (Describe in Part XIII.)	2 d		
e	Add lines 2a through 2d		2 e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b.	4 a		
b	Other (Describe in Part XIII.)	4 b		
c	Add lines 4a and 4b		4 c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	

Part XII	Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
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Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2 a		
b	Prior year adjustments	2 b		
c	Other losses	2 c		
d	Other (Describe in Part XIII.)	2 d		
e	Add lines 2 a through 2 d		2 e	
3	Subtract line 2 e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4 a		
b	Other (Describe in Part XIII.)	4 b		
c	Add lines 4 a and 4 b		4 c	
5	Total expenses. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 18.)		5	

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.

BAA

Part XIII	Supplemental Information <i>(continued)</i>
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BAA

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service
Name of the organization

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.

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

OMB No. 1545-0047

2013

**Open to Public
Inspection**

VENTURA COUNTY BAR ASSOCIATION, INC.

Employer identification number

23-7165269

Pt VI, Line 15a THE EXECUTIVE COMMITTEE REVIEWS SALARY SURVEYS FOR COMPARABLE

Pt VI, Line 15b ORGANIZATIONS AND NEGOTIATES THE EXECUTIVE DIRECTOR'S SALARY. THE BOARD
APPROVES THE SALARY AND THE APPROVAL IS RECORDED IN THE
BOARD MINUTES.

Pt VI, Line 19 GOVERNING DOCUMENTS ARE AVAILABLE ON-LINE. THE FINANCIAL
STATEMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE
ON REQUEST.

Pt VI, Line 11b THE EXECUTIVE DIRECTOR AND SECRETARY-TREASURER REVIEW THE 990
BEFORE IT IS FILED.

Pt VI, Line 8b EXECUTIVE COMMITTEE MINUTES ARE NOT KEPT.

Pt VI, Line 6 THE ORGANIZATION HAS MEMBERS WHO ELECT THE BOARD OF DIRECTORS.

Pt VI, Line 7a THE BOARD IS ELECTED BY THE ACTIVE MEMBERS OF THE BAR.

Pt XI OTHER CHANGES REPRESENT AN AUDIT ADJUSTMENT RELATED TO VLSP SERVICE FEES FOR
AN AUDIT COMPLETED AFTER THE 2012 FORM 990 WAS FILED.

Pt VI, Line 12c THE EXECUTIVE DIRECTOR MONITORS COMPLIANCE WITH THE CONFLICT
OF INTEREST POLICY BY COLLECTING A SIGNED CONFLICT OF
INTEREST FORM FROM BOARD MEMBERS EACH JANUARY.

Pt VI, Line 2 THREE SETS OF ATTORNEYS WORK AT THE SAME LAW FIRMS.

Schedule O (Form 990), Supplemental Information to Form 990**Form 990, Page 2, Part III, Line 1 (continued)**

Briefly describe the organization's mission:

IMPROVE ACCESS TO LEGAL SERVICES FOR ALL PEOPLE IN VENTURA COUNTY; AND
TO WORK TO IMPROVE THE ADMINISTRATION OF JUSTICE.

Schedule O (Form 990), Supplemental Information to Form 990**Form 990, Page 2, Part III, Line 4d (continued)**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

Code: _____	Description: _____
Expenses _____	<u>ORGANIZED CONTINUING EDUCATION PROGRAMS AND COMMITTEE</u>
Grants Of _____	<u>DISCUSSION GROUPS.</u>
Revenue. _____	_____

Form **990-T****Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))

OMB No. 1545-0687

2013

For calendar year 2013 or other tax year beginning _____, 2013, and ending _____.

▶ See separate instructions.

▶ Information about Form 990-T and its instructions is available at www.irs.gov/form990t.

▶ Do not enter SSN numbers on this form as it may be public if your organization is a 501(c)(3).

Department of the Treasury
Internal Revenue ServiceOpen to Public Inspection for
501(c)(3) Organizations Only

A <input type="checkbox"/> Check box if address changed	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) VENTURA COUNTY BAR ASSOCIATION, INC.	D Employer identification number (Employees' trust, see instructions.) 23-7165269	
B Exempt under section <input checked="" type="checkbox"/> 501(c)(6) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a)		Number, street, and room or suite number. If a P.O. box, see instructions. 4475 MARKET STREET B		E Unrelated business activity codes (See instructions.) 511120
		City or town, state or province, country, and ZIP or foreign postal code VENTURA CA 93003		
C Book value of all assets at end of year 85,388.	F Group exemption number (See instructions.) ▶ NA	G Check organization type . . . ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust		

H Describe the organization's primary unrelated business activity.
▶ ADVERTISING INCOME**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶ ☐ Yes ☒ No
If 'Yes,' enter the name and identifying number of the parent corporation . . . ▶ NA**J** The books are in care of ▶ STEVE HENDERSON Telephone number ▶ (805) 650-7599

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net	
1 a Gross receipts or sales . . .					
b Less returns and allowances . . .	c Balance ▶	1 c			
2 Cost of goods sold (Schedule A, line 7) . . .		2			
3 Gross profit. Subtract line 2 from line 1c . . .		3			
4 a Capital gain net income (attach Form 8949 and Schedule D) . . .		4 a			
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) . . .		4 b			
c Capital loss deduction for trusts . . .		4 c			
5 Income (loss) from partnerships and S corporations (attach statement) . . .		5			
6 Rent income (Schedule C) . . .		6			
7 Unrelated debt-financed income (Schedule E) . . .		7			
8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F) . . .		8			
9 Investment income of a section 501(c)(7), (9), or (17) organization (Sch G) . . .		9			
10 Exploited exempt activity income (Schedule I) . . .		10			
11 Advertising income (Schedule J) . . .		11	95,586.	80,852.	14,734.
12 Other income (See instructions; attach schedule.) . . .		12			
13 Total. Combine lines 3 through 12 . . .		13	95,586.	80,852.	14,734.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K) . . .	14	
15 Salaries and wages . . .	15	
16 Repairs and maintenance . . .	16	
17 Bad debts . . .	17	
18 Interest (attach schedule) . . .	18	
19 Taxes and licenses . . .	19	
20 Charitable contributions (See instructions for limitation rules.) . . .	20	
21 Depreciation (attach Form 4562) . . .	21	
22 Less depreciation claimed on Schedule A and elsewhere on return . . .	22 a	22 b
23 Depletion . . .	23	
24 Contributions to deferred compensation plans . . .	24	
25 Employee benefit programs . . .	25	
26 Excess exempt expenses (Schedule I) . . .	26	
27 Excess readership costs (Schedule J) . . .	27	
28 Other deductions (attach schedule) . . .	28	
29 Total deductions. Add lines 14 through 28 . . .	29	
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 . . .	30	14,734.
31 Net operating loss deduction (limited to the amount on line 30) . . .	31	14,734.
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30 . . .	32	0.
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.) . . .	33	
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32 . . .	34	0.

BAA For Paperwork Reduction Act Notice, see instructions.

TEEA0201 12/23/13

Form 990-T (2013)

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation.
Controlled group members (sections 1561 and 1563) check here ☐ See instructions and:
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):
(1) \$ (2) \$ (3) \$
b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$
(2) Additional 3% tax (not more than \$100,000) \$
c Income tax on the amount on line 34 **35c** 0.

36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041) **36**
37 Proxy tax. See instructions **37**
38 Alternative minimum tax **38**
39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies. **39** 0.

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **40a**
40b Other credits (see instructions) **40b**
40c General business credit. Attach Form 3800 (see instructions). **40c**
40d Credit for prior year minimum tax (attach Form 8801 or 8827). **40d**
40e **Total credits.** Add lines 40a through 40d **40e**
41 Subtract line 40e from line 39. **41** 0.

42 Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866
☐ Other (attach schedule) **42**
43 **Total tax.** Add lines 41 and 42. **43** 0.

44a Payments: A 2012 overpayment credited to 2013. **44a**
44b 2013 estimated tax payments. **44b**
44c Tax deposited with Form 8868 **44c** 0.
44d Foreign organizations: Tax paid or withheld at source (see instructions). **44d**
44e Backup withholding (see instructions). **44e**
44f Credit for small employer health insurance premiums (Attach Form 8941). **44f**
44g Other credits and payments: ☐ Form 2439 ☐ Form 4136 ☐ Other Total **44g**
45 **Total payments.** Add lines 44a through 44g **45** 0.

46 Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐ **46**
47 **Tax due.** If line 45 is less than the total of lines 43 and 46, enter amount owed **47**
48 **Overpayment.** If line 45 is larger than the total of lines 43 and 46, enter amount overpaid. **48** 0.
49 Enter the amount of line 48 you want: **Credited to 2014 estimated tax** **Refunded** **49**

Part V Statements Regarding Certain Activities and Other Information (see instructions)

	Yes	No
1 At any time during the 2013 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here		X
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$		

Schedule A — Cost of Goods Sold. Enter method of inventory valuation

1 Inventory at beginning of year	1	6 Inventory at end of year	6
2 Purchases	2	7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7
3 Cost of labor	3		
4a Additional section 263A costs (attach schedule)	4a		
b Other costs (att. sch.)	4b	8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes No
5 Total. Add lines 1 through 4b	5		

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date	EXEC. DIR.	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Paid Preparer Use Only	Print/Type preparer's name MICHAEL C. EULAU, CPA	Preparer's signature Michael C Eulau	Date 11/12/14	Check <input type="checkbox"/> if self-employed PTIN P00049641
	Firm's name Eulau Accountancy Corporation	Firm's EIN 95-2947854	Firm's address 200 E. Santa Clara Street, Suite 200 Ventura CA 93001-2795	Phone no. (805) 641-1040

Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property) (see instructions)

1 Description of property		
(1)		
(2)		
(3)		
(4)		
2 Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)		
(2)		
(3)		
(4)		
Total	Total	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) . . . ▶
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ▶		

Schedule E – Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property		2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach sch)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
Totals ▶				
Total dividends-received deductions included in column 8 ▶				

Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1 Name of controlled organization		2 Employer identification number	Exempt Controlled Organizations			6 Deductions directly connected with income in column 5
			3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income	
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations						
7 Taxable income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income		11 Deductions directly connected with income in column 10	
(1)						
(2)						
(3)						
(4)						
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).		Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).	
Totals ▶						

Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (column 3 plus column 4)
(1)				
(2)				
(3)				
(4)				
	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).
Totals				

Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
	Enter here and on page 1, Part I, line 10, column (A).	Enter here and on page 1, Part I, line 10, column (B).				Enter here and on page 1, Part II, line 26.
Totals						

Schedule J – Advertising Income (See instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute col. 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (col. 6 minus col. 5, but not more than col. 4).
(1) CITATIONS/LSD	94,480.	80,852.		0.	0.	
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))	94,480.	80,852.	13,628.	0.	0.	

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (col. 6 minus col. 5, but not more than col. 4).
(1) INTERNET ADVERTISING	1,106.	0.	1,106.	0.	0.	
(2)						
(3)						
(4)						
(5) Totals from Part I	94,480.	80,852.				
	Enter here and on page 1, Part I, line 11, column (A).	Enter here and on page 1, Part I, line 11, column (B).				Enter here and on page 1, Part II, line 27.
Totals, Part II (lines 1-5)	95,586.	80,852.				

Schedule K – Compensation of Officers, Directors, and Trustees (see instructions)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	
Total. Enter here and on page 1, Part II, line 14			

VCBA Federal NOL Carryovers

VCBA NOLs

11/11/14

Source: 990-Ts

	NOL	NOL Used 2007	NOL Used 2008	NOL Used 2012	NOL Used 2013	Total Remaining
1998	-	-				-
1999	(5,998)	5,998				-
2000	(2,943)	633	2,310			-
2001	-	-				-
2002	(11,102)	-	10,413	106	583	(583)
2003	(10,898)	-			10,898	(10,898)
2004	(19,654)	-			3,253	(19,654)
2005	(15,125)	-				(15,125)
2006	(12,262)	-				(12,262)
2007	-					-
2008	-					-
2009	(12,685)					(12,685)
2010	(20,437)					(20,437)
2011	(2,784)					(2,784)
Total	(113,888)	6,631	12,723	106	14,734	(94,428)

2013

California Exempt Organization Business Income Tax Return

109

Calendar Year 2013 or fiscal year beginning (mm/dd/yyyy) _____, and ending (mm/dd/yyyy) _____.

Corporation/Organization Name

VENTURA COUNTY BAR ASSOCIATION

California corporation number

0538618

Address (suite, room, or PMB no.)

4475 MARKET STREET, SUITE B

FEIN

23-7165269

City

VENTURA

State

CA

ZIP Code

93003

A First Return Filed? ☐ Yes ☒ NoB Is this an education IRA within the meaning of R&TC Section 23712? ☐ Yes ☒ NoC Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ NoD Final Return? ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized (attach explanation)

Enter date _____

E Amended Return ☐ Yes ☒ NoF Accounting Method Used: (1) ☐ Cash (2) ☒ Accrual (3) ☐ OtherG Nature of trade or business ADVERTISINGH Is the organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? ☐ Yes ☒ NoI Is this organization claiming any Enterprise Zone (EZ), Los Angeles Revitalization Zone (LARZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits? ☐ Yes ☒ NoJ Is this organization a qualified pension, profit-sharing, or stock bonus plan as described in IRC Section 401(a)? ☐ Yes ☒ NoK Unrelated Business Activity (UBA) Code 511120L Is this a Hospital? ☐ Yes ☒ No
If "Yes," attach IRS Schedule H (Form 990)

Taxable Corporation	1	Unrelated business taxable income from Side 2, Part II, line 30	1	14,734	00
	2	Multiply line 1 by the average apportionment percentage <u>100.0000%</u> from the Schedule R, Apportionment Formula Worksheet, Part A, line 2 or Part B, line 5. See instructions	2	14,734	00
	3	Enter the lesser amount from line 1 or line 2. If the unrelated business activity is wholly in California and Schedule R was not completed, enter the amount from line 1	3	14,734	00
Taxable Trust	4	Unrelated business taxable income from Side 2, Part II, line 30	4	0	00
Tax Computation	5	Unrelated business taxable income from line 3 or line 4	5	14,734	00
	6	Enterprise zone, LAMBRA, LARZ, TTA, or Pierce's disease losses	6		00
	7	Net Operating Loss deduction. See General Information N	7	14,734	00
	8	Add line 6 and line 7	8	14,734	00
	9	Net unrelated business taxable income. Subtract line 8 from line 5	9	0	00
	10	Tax <u>8.84%</u> x line 9. See General Information J	10	0	00
	11	a New jobs credit, amount generated. <input checked="" type="checkbox"/> a) <u>0</u> 11 b) Amount claimed	11b	0	00
	c Tax credits from Schedule B. See instructions	11c	0	00	
	d Total Credits. Add line 11b and 11c	11d	0	00	
Total Tax	12	Balance. Subtract line 11d from line 10. If line 11d is greater than line 10, enter -0-	12	0	00
	13	Alternative minimum tax. See General Information O	13	0	00
	14	Total tax. Add line 12 and line 13	14	0	00
Payments	15	Overpayment from a prior year allowed as a credit	15		00
	16	2013 estimated tax payments. See instructions	16		00
	17	2013 withholding (Form 592-B and/or 593.) See instructions	17		00
	18	Amount paid with extension (form FTB 3539)	18	0	00
	19	Total payments and credits. Add line 15 through line 18	19	0	00
Refund (Direct Deposit of Refund) or Amount Due	20	Tax due. Subtract line 19 from line 14. Pay entire amount with return. See instructions	20	0	00
	21	Overpayment. Subtract line 14 from line 19. See instructions	21	0	00
	22	Enter amount of line 21 to be applied to 2014 estimated tax	22		00
	23	Use tax. See instructions	23	0	00
	24	Refund. If the sum of line 22 and line 23 is less than line 21, then subtract the total from line 21	24	0	00
		a Fill in the account information to have the refund directly deposited. Routing number	24a		
		b Type: Checking <input type="checkbox"/> Savings <input type="checkbox"/> c Account Number	24c		
	25	Penalties and interest. See General Information M	25	0	00
	26	<input type="checkbox"/> Check if estimate penalty computed using Exception B or C and attach form FTB 5806.			
27	Total amount due. Add line 20, line 22, line 23, and line 25, then subtract line 21 from the result	27	0	00	

Unrelated Business Taxable Income

Part I Unrelated Trade or Business Income

1	a Gross receipts or gross sales	0.	b Less returns and allowances	0.	c Balance	1c	0	00
2	Cost of goods sold and/or operations (Schedule A, line 7)					2	0	00
3	Gross profit. Subtract line 2 from line 1c					3	0	00
4	a Capital gain net income. See Specific Line Instructions – Trusts attach Schedule D (541)					4a	0	00
	b Net gain (loss) from Part II, Schedule D-1					4b	0	00
	c Capital loss deduction for trusts					4c	0	00
5	Income (or loss) from partnerships, limited liability companies, or S corporations. See specific line instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule					5	0	00
6	Rental income (Schedule C)					6	0	00
7	Unrelated debt-financed income (Schedule D)					7	0	00
8	Investment income of an R&TC Section 23701g, 23701i, or 23701n organization (Schedule E)					8	0	00
9	Interest, Annuities, Royalties and Rents from controlled organizations (Schedule F)					9	0	00
10	Exploited exempt activity income (Schedule G)					10	0	00
11	Advertising income (Schedule H, Part III, Column A)					11	14,734	00
12	Other income. Attach schedule					12	0	00
13	Total unrelated trade or business income. Add line 3 through line 12					13	14,734	00

Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees from Schedule I					14	0	00
15	Salaries and wages					15	0	00
16	Repairs					16	0	00
17	Bad debts					17	0	00
18	Interest. Attach schedule					18	0	00
19	Taxes. Attach schedule					19	0	00
20	Contributions. See instructions and attach schedule					20	0	00
21	a Depreciation (Corporations and Associations – Schedule J) (Trusts – form FTB 3885F)	21a	0	00				
	b Less: depreciation claimed on Schedule A. See instructions	21b	0	00		21	0	00
22	Depletion. Attach schedule					22	0	00
23	a Contributions to deferred compensation plans					23a	0	00
	b Employee benefit programs. See instructions					23b	0	00
24	Other deductions. Attach schedule					24	0	00
25	Total deductions. Add line 14 through line 24					25	0	00
26	Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13					26	14,734	00
27	Excess advertising costs (Schedule H, Part III, Column B)					27	0	00
28	Unrelated business taxable income before specific deduction. Subtract line 27 from line 26					28	14,734	00
29	Specific deduction. See instructions					29	0	00
30	Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28.					30	14,734	00

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 taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer	Title	Date
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed
	Firm's name (or yours, if self-employed) and address		
	May the FTB discuss this return with the preparer shown above? See instructions		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Schedule A Cost of Goods Sold and/or Operations.

Method of inventory valuation (specify) _____

1 Inventory at beginning of year	1	0 00
2 Purchases	2	0 00
3 Cost of labor	3	0 00
4 a Additional IRC Section 263A costs. Attach schedule	4a	0 00
b Other costs. Attach schedule	4b	0 00
5 Total. Add line 1 through line 4b	5	0 00
6 Inventory at end of year	6	0 00
7 Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Side 2, Part I, line 2	7	0 00

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? ☐ Yes ☐ No**Schedule B Tax Credits. Do not claim the New Jobs Credit on Schedule B.**

1 Enter credit name _____ code ● _____	1	0 00
2 Enter credit name _____ code ● _____	2	0 00
3 Enter credit name _____ code ● _____	3	0 00
4 Total. Add line 1 through line 3. If claiming more than 3 credits, enter the total of all claimed credits, except New Jobs Credit, on line 4. Enter here and on Side 1, line 11c	4	0 00

Schedule K Add-On Taxes or Recapture of Tax. See instructions.

1 Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834	1	0 00
2 Interest on tax attributable to installment: a Sales of certain timeshares or residential lots	2a	00
b Method for non-dealer installment obligations	2b	00
3 IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles	3	00
4 Credit recapture. Credit name _____	4	00
5 Total. Combine the amounts on line 1 through line 4. See instructions	5	0 00

Schedule R Apportionment Formula Worksheet. Use only for unrelated trade or business amounts.**Part A. Standard Method – Single-Sales Factor Formula.** Complete this part only if the corporation uses the single-sales factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Total Sales	●	●	
2 Apportionment percentage. Divide total sales column (b) by total sales column (a) and multiply the result by 100. Enter the result here and on Form 109, Side 1, line 2			●

Part B. Three Factor Formula. Complete this part only if the corporation uses the three-factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Property factor: See instructions	●	●	●
2 Payroll factor: Wages and other compensation of employees	●	●	●
3 Sales factor: Gross sales and/or receipts less returns and allowances	●	●	●
4 Total percentage: Add the percentages in column (c)			
5 Average apportionment percentage: Divide the factor on line 4 by 3 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions			

Schedule C Rental Income from Real Property and Personal Property Leased with Real Property

For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

1 Description of property	2 Rent received or accrued	3 Percentage of rent attributable to personal property
		%
		%
		%
4 Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income	5 Complete if any item in column 3 is more than 10%, but not more than 50%	
(a) Deductions directly connected (attach schedule)	(b) Income includible, column 2 less column 4(a)	(a) Gross income reportable, column 2 x column 3
	0.	0.
	0.	0.
	0.	0.
Add columns 4(b) and column 5(c). Enter here and on Side 2, Part I, line 6		0.

Schedule D Unrelated Debt-Financed Income

1 Description of debt-financed property			2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
				(a) Straight-line depreciation (attach schedule)	(b) Other deductions (attach schedule)
4 Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Debt basis percentage, column 4 ÷ column 5	7 Gross income reportable, column 2 x column 6	8 Allocable deductions, total of columns 3(a) and 3(b) x column 6	9 Net income (or loss) includible, column 7 less column 8
		%	0.	0.	0.
		%	0.	0.	0.
		%	0.	0.	0.
Total. Enter here and on Side 2, Part I, line 7					0.

Schedule E Investment Income of an R&TC Section 23701g, Section 23701i, or Section 23701n Organization

1 Description	2 Amount	3 Deductions directly connected (attach schedule)	4 Net investment income, column 2 less column 3	5 Set-asides (attach schedule)	6 Balance of investment income, column 4 less column 5
			0.		0.
			0.		0.
Total. Enter here and on Side 2, Part I, line 8					0.

Enter gross income from members (dues, fees, charges, or similar amounts)

Schedule F Interest, Annuities, Royalties and Rents from Controlled Organizations

1 Name of controlled organizations		2 Employer Identification Number	Exempt Controlled Organizations			
			3 Net unrelated income (loss)	4 Total of specified payments made	5 Part of column (4) that is included in the controlling organization's gross income	6 Deductions directly connected with income in column (5)
1						
2						
3						

Nonexempt Controlled Organizations

7 Taxable income	8 Net unrelated income (loss)	9 Total of specified payments made	10 Part of column (9) that is included in the controlling organization's gross income	11 Deductions directly connected with income in column (10)
1				
2				
3				
4 Add columns 5 and 10			0.	
5 Add columns 6 and 11				0.
6 Subtract line 5 from line 4. Enter here and on Side 2, Part I, line 9				0.

Schedule G Exploited Exempt Activity Income, other than Advertising Income

1 Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income from unrelated trade or business, column 2 less column 3	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expense, column 6 less column 5 but not more than column 4	8 Net income includible, column 4 less column 7 but not less than zero
			0.			0.	0.
			0.			0.	0.
			0.			0.	0.
			0.			0.	0.
Total. Enter here and on Side 2, Part I, line 10							0.

Schedule H Advertising Income and Excess Advertising Costs**Part I Income from Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs. If column 2 is greater than column 3, complete columns 5, 6, and 7. If column 3 is greater than column 2, enter the excess in Part III, column B(b). Do not complete columns 5, 6, and 7.	5 Circulation income	6 Readership costs	7 If column 5 is greater than column 6, enter the income shown in column 4, in Part III, column A(b). If column 6 is greater than column 5, subtract the sum of column 6 and column 3 from the sum of column 5 and column 2. Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-
CITATIONS/LSD	94,480.	80,852.		0.	0.	
Totals	94,480.	80,852.	13,628.	0.	0.	13,628.

Part II Income from Periodicals Reported on a Separate Basis

INTERNET ADVERTISING	1,106.	0.	1,106.	0.	0.	1,106.
			0.			0.
			0.			0.

Part III Column A - Net Advertising Income

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4 or 7, and amounts listed in Part II, cols. 4 and 7	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4, and amounts listed in Part II, column 4
	13,628.		0.
	1,106.		0.
	0.		0.
Enter total here and on Side 2, Part I, line 11	14,734.	Enter total here and on Side 2, Part II, line 27	0.

Schedule I Compensation of Officers, Directors, and Trustees

1 Name of Officer	2 SSN or ITIN	3 Title	4 Percent of time devoted to business	5 Compensation attributable to unrelated business	6 Expense account allowances
			%		
			%		
			%		
			%		
			%		
Total. Enter here and on Side 2, Part II, line 14				0.	0.

Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)

1 Group and guideline class or description of property	2 Date acquired	3 Cost or other basis	4 Depreciation allowed or allowable in prior years	5 Method of computing depreciation	6 Life or rate	7 Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
3 Other depreciation						
4 Total		0.	0.			0.
5 Amount of depreciation claimed elsewhere on return						0.
6 Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a						0.

2013

Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Corporations

3805Q

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name VENTURA COUNTY BAR ASSOCIATION	California corporation number 0538618
During the taxable year the corporation incurred the NOL, the corporation was a(n): <input checked="" type="radio"/> S Corporation <input checked="" type="radio"/> Exempt Organization <input type="radio"/> Limited Liability Company (electing to be taxed as a corporation)	FEIN 23-7165269

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:
☐

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

1	Net loss from Form 100, line 19; Form 100W, line 19; Form 100S, line 16; or Form 109, line 2. Enter as a positive number	1	
2	2013 disaster loss included in line 1. Enter as a positive number	2	
3	Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	3	
4a	Enter the amount of the loss incurred by a new business included in line 3	4a	
b	Enter the amount of the loss incurred by an eligible small business included in line 3	4b	
c	Add line 4a and line 4b	4c	
5	General NOL. Subtract line 4c from line 3	5	
6	Current Year NOL. Add line 2, line 4c, and line 5. See instructions	6	

If the corporation is using the current year NOL to carryback to offset net income for taxable years 2011 and/or 2012, complete Part III, NOL carryback, on Side 2 before completing Part I, lines 7-9 below.

7	2013 NOL carryback used to offset 2011 net income. Enter the amount from Part III, line 3, column (f)	7	
8	2013 NOL carryback used to offset 2012 net income. Enter the amount from Part III, line 3, column (h)	8	
9	2013 NOL carryover to 2014. Add line 7 and line 8, then subtract the result from line 6. See instructions.	9	

Election to waive carryback

☐ Check the box if the corporation elects to relinquish the entire carryback period with respect to 2013 NOL under IRC Section 172(b)(3). By making the election, the corporation is electing to carry an NOL forward instead of carrying it back in the previous two years. Once the election is made, it's irrevocable. See instructions.

Continue with Part II, NOL carryover and disaster loss carryover limitations. Do not complete Part III, NOL carryback.

Part II NOL carryover and disaster loss carryover limitations. See instructions.

	(g) Available balance
1 Net income (loss) — Enter the amount from Form 100, line 19; Form 100W, line 19; Form 100S, line 16 less line 17 (but not less than -0-); or Form 109, line 2	14,734.

Prior Year NOLs

(a) Year of loss	(b) Code — See instructions	(c) Type of NOL — See below*	(d) Initial Loss	(e) Carryover from 2012	(f) Amount used in 2013	(h) Carryover to 2014 col. (e) — col. (f)
2 2003	7310	ESB	10,898.	<input checked="" type="radio"/> 2,540.	2,540.	12,194. <input checked="" type="radio"/> 0.
2004	7310	ESB	19,654.	<input checked="" type="radio"/> 19,654.	12,194.	0. <input checked="" type="radio"/> 7,460.
2005	7310	ESB	15,125.	<input checked="" type="radio"/> 15,125.	0.	0. <input checked="" type="radio"/> 15,125.
See Prior Year NOLs			48,168.	<input checked="" type="radio"/> 48,168.	0.	<input checked="" type="radio"/> 48,168.

Current Year NOLs

						col. (d) — col. (f)
3 2013		DIS				
4 2013						
2013						
2013						
2013						

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III NOL carryback

- 1** 2011 Net income — Enter the amount from 2011 Form 100, line 23; Form 100W, line 23; Form 100S, line 21 (but not less than -0-); or taxable income from Form 109, line 9
- 2** 2012 Net income — Enter the amount from 2012 Form 100, line 23; Form 100W, line 23; Form 100S, line 21 (but not less than -0-); or taxable income from Form 109, line 9

(a) Year of loss	(b) Code — See Instructions	(c) Type of NOL — See below*	(d) Initial Loss	(e) Carryback limitations 50% of col. (d)	2011		2012		(j) Carryover to 2014 col. (d) minus [col. (f) plus col. (h)]
					(f) Carryback used -See Instructions	(g) After carryback col. (e) minus col. (f)	(h) Carryback used -See Instructions	(i) After carryback col. (g) minus col. (h)	
3 2013									
2013									
2013									
2013									
2013									

*Type of NOL: General (GEN), New Business (NB), or Eligible Small Business (ESB).

The two-year carryback period does **not** apply to the portion of an NOL attributable to a qualified disaster.

Part IV 2013 NOL deduction

- 1** Total the amounts in Part II, line 2, column (f) **1** 14,734.
- 2** Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 22; Form 100W, line 22; or Form 100S, line 20. Form 109 filers enter -0- **2** _____
- 3** Subtract line 2 from line 1. Enter the result here and on Form 100, line 20; Form 100W, line 20; Form 100S, line 18; or Form 109, line 7 ☒ **3** 14,734.

Form 3805Q Part II

Prior Year NOLs

(a) Year of loss	(b) Code	(c) Type of NOL*	(d) Initial loss	(e) Carryover from 2012	(f) Amount used in 2013	(g) Amount used in 2014	(h) Carryover to 2014 column (e) - column (f)
2006	7310	ESB	12,262.	12,262.	0.	0.	12,262.
2009	7310	ESB	12,685.	12,685.	0.	0.	12,685.
2010	7310	ESB	20,437.	20,437.	0.	0.	20,437.
2011	7310	ESB	2,784.	2,784.	0.	0.	2,784.
Total			<u>48,168.</u>	<u>48,168.</u>	<u>0.</u>		<u>48,168.</u>