

Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)**2006****Open to Public Inspection**Department of the Treasury
Internal Revenue Service

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

A For the 2006 calendar year, or tax year beginning 7/01 , 2006, and ending 6/30 , 2007**B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use
IRS label
or print
or type.
See
specific
instruc-
tions.
C
 WESTERN PENSION & BENEFITS CONFERENCE
 ORANGE COUNTY CHAPTER
 24881 ALICIA PARKWAY #E343
 LAGUNA HILLS, CA 92653-4617
D Employer Identification Number

33-0706599

E Telephone number

(949) 583-2829

F Accounting method:

- ☒ Cash ☐ Accrual
☐ Other (specify) ▶

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

H and I are not applicable to section 527 organizations.**H (a)** Is this a group return for affiliates? ... ☐ Yes ☒ No**H (b)** If "Yes," enter number of affiliates. ▶

H (c) Are all affiliates included? ... ☐ Yes ☐ No
 (If "No," attach a list. See instructions.)

H (d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Group Exemption Number. ▶

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

G Web site: ▶ N/A**J** Organization type(check only one) ... ☒ 501(c) 6 (insert no.) ☐ 4947(a)(1) or ☐ 527

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

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 38,029.**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)**

1 Contributions, gifts, grants, and similar amounts received:			
a Contributions to donor advised funds	1a		
b Direct public support (not included on line 1a)	1b		
c Indirect public support (not included on line 1a)	1c		
d Government contributions (grants) (not included on line 1a)	1d		
e Total (add lines 1a through 1d) (cash \$ noncash \$)	1e		0.
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		36,130.
3 Membership dues and assessments	3		
4 Interest on savings and temporary cash investments	4		1,899.
5 Dividends and interest from securities	5		
6a Gross rents	6a		
b Less: rental expenses	6b		
c Net rental income or (loss). Subtract line 6b from line 6a	6c		
7 Other investment income (describe)	7		
8a Gross amount from sales of assets other than inventory	(A) Securities 8a	(B) Other	
b Less: cost or other basis and sales expenses	8b		
c Gain or (loss) (attach schedule)	8c		
d Net gain or (loss). Combine line 8c, columns (A) and (B)	8d		
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
a Gross revenue (not including \$ of contributions reported on line 1b)	9a		
b Less: direct expenses other than fundraising expenses	9b		
c Net income or (loss) from special events. Subtract line 9b from line 9a	9c		
10a Gross sales of inventory, less returns and allowances	10a		
b Less: cost of goods sold	10b		
c Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c		
11 Other revenue (from Part VII, line 103)	11		
12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12		38,029.
13 Program services (from line 44, column (B))	13		14,518.
14 Management and general (from line 44, column (C))	14		10,367.
15 Fundraising (from line 44, column (D))	15		
16 Payments to affiliates (attach schedule)	16		
17 Total expenses. Add lines 16 and 44, column (A)	17		24,885.
18 Excess or (deficit) for the year. Subtract line 17 from line 12	18		13,144.
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		28,475.
20 Other changes in net assets or fund balances (attach explanation)	20		
21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21		41,619.

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach sch) (cash \$ _____) non-cash \$ _____ If this amount includes foreign grants, check here <input type="checkbox"/>	22a			
22b Other grants and allocations (att sch) (cash \$ _____) non-cash \$ _____ If this amount includes foreign grants, check here <input type="checkbox"/>	22b			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25a Compensation of current officers, directors, key employees, etc listed in Part V-A (attach sch)	25a 0.	0.	0.	0.
b Compensation of former officers, directors, key employees, etc listed in Part V-B (attach sch)	25b 0.	0.	0.	0.
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c 0.	0.	0.	0.
26 Salaries and wages of employees not included on lines 25a, b, and c	26			
27 Pension plan contributions not included on lines 25a, b, and c	27			
28 Employee benefits not included on lines 25a - 27	28			
29 Payroll taxes	29			
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33			
34 Telephone	34			
35 Postage and shipping	35			
36 Occupancy	36			
37 Equipment rental and maintenance	37			
38 Printing and publications	38			
39 Travel	39			
40 Conferences, conventions, and meetings	40			
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42 393.		393.	
43 Other expenses not covered above (itemize):				
a MANAGEMENT	43a 7,710.		7,710.	
b PRESIDENT & BOARD	43b 2,264.		2,264.	
c PROGRAM SERVICES	43c 14,518.	14,518.		
d	43d			
e	43e			
f	43f			
g	43g			
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	44 24,885.	14,518.	10,367.	0.

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments

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

What is the organization's primary exempt purpose? ► **MEMBERSHIP EDUCATION**

Program Service Expenses
(Required for 501(c)(3) and
(4) organizations and
4947(a)(1) trusts; but
optional for others.)

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

a MONTHLY PROGRAM MEETINGS - THE ORGANIZATION PROVIDES AN OPPORTUNITY
FOR MEMBERS TO EXCHANGE INFORMATION AND GAIN EDUCATION FROM SPEAKERS
AND PROGRAMS PRESENTED IN A MONTHLY MEETING FORMAT. MEETINGS AVERAGE
45 IN ATTENDANCE.

(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐

14,518.

b _____

(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐

c _____

(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐

d _____

(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐

e Other program services.

(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐

f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ►

14,518.

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Form 990 (2006)

Part IV Balance Sheets (See the instructions.)**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
ASSETS	45 Cash — non-interest-bearing	2,576.	45	11,101.
	46 Savings and temporary cash investments	25,899.	46	27,025.
	47a Accounts receivable	47a		
	b Less: allowance for doubtful accounts	47b	47c	
	48a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
	51a Other notes and loans receivable (attach schedule)	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54a Investments — publicly-traded securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54a	
	b Investments — other securities (attach sch)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54b	
55a Investments — land, buildings, & equipment: basis	55a			
b Less: accumulated depreciation (attach schedule)	55b	55c		
56 Investments — other (attach schedule)		56		
57a Land, buildings, and equipment: basis	57a	3,926.		
b Less: accumulated depreciation (attach schedule)	57b	393.	57c	3,533.
58 Other assets, including program-related investments (describe ▶			58	
59 Total assets (must equal line 74). Add lines 45 through 58.		28,475.	59	41,659.
LIABILITIES	60 Accounts payable and accrued expenses		60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe ▶ ... <u>SEE STATEMENT 2</u>		65	40.
66 Total liabilities. Add lines 60 through 65		0.	66	40.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds	30,105.	70	28,475.
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds	-1,630.	72	13,144.
73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21).	28,475.	73	41,619.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73.	28,475.	74	41,659.	

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Form 990 (2006)

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

Yes	No
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75a Enter the total number of officers, directors, and trustees permitted to vote on organization business as board meetings . . . ▶ 11

b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If 'Yes,' attach a statement that identifies the individuals and explains the relationship(s)

75b	X
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c Do any officers, directors, trustees, or key employees listed in form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of 'related organization'

75c	X
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If 'Yes,' attach a statement that includes the information described in the instructions.

d Does the organization have a written conflict of interest policy?

75d	X
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Part V-B: Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below

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

[illegible]

Part VI	Other Information <i>(See the instructions.)</i>
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Yes	No
-----	----

76 Did the organization make a change in its activities or methods of conducting activities?
If 'Yes,' attach a detailed statement of each change

76		X
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77 Were any changes made in the organizing or governing documents but not reported to the IRS?
If 'Yes,' attach a conformed copy of the changes.

77		X
----	--	---

78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . .

78a	X
-----	---

b If 'Yes,' has it filed a tax return on **Form 990-T** for this year?

78b	N/A
-----	-----

79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement.

79		X
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80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?

80 a	X
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b If 'Yes,' enter the name of the organization ► N/A

and check whether it is ☐ exempt **or** ☐ nonexempt.

81 a Enter direct and indirect political expenditures. (See line 81 instructions.)	81 a	0
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b Did the organization file **Form 1120-POL** for this year?

81b	X
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Part VI Other Information (continued)

	Yes	No
82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	N/A
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	83b	X
84 a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	X
b Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	X
If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c Dues, assessments, and similar amounts from members.	85c	0.
d Section 162(e) lobbying and political expenditures.	85d	0.
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices.	85e	0.
f Taxable amount of lobbying and political expenditures (line 85d less 85e).	85f	0.
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12.	86a	N/A
b Gross receipts, included on line 12, for public use of club facilities.	86b	N/A
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders.	87a	N/A
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88 a At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX.	88a	X
b At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Part XI.	88b	X
89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ N/A ; section 4912 ▶ N/A ; section 4955 ▶ N/A		
b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction.	89b	N/A
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. ▶		N/A
d Enter: Amount of tax on line 89c, above, reimbursed by the organization. ▶		N/A
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? ...	89e	X
f All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X
g For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	X
90 a List the states with which a copy of this return is filed ▶ <u>NONE</u>		
b Number of employees employed in the pay period that includes March 12, 2006 (See instructions.)	90b	0
91 a The books are in care of ▶ <u>BARBARA CASILLO</u> Telephone number ▶ <u>(949) 583-2829</u>		
Located at ▶ <u>24881 ALICIA PARKWAY #E343, LAGUNA HILLS CA</u> ZIP + 4 ▶ <u>92653-4617</u>		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	91b	X
If 'Yes,' enter the name of the foreign country ▶ _____		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		

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Form 990 (2006)

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91 c Yes No X

If 'Yes,' enter the name of the foreign country N/A

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041— Check here. N/A

and enter the amount of tax-exempt interest received or accrued during the tax year. 92 N/A

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

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E)
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	Related or exempt function income
93 Program service revenue:					
a MEMBERSHIP FEES			7		4,985.
b PROGRAM FEES			7		18,545.
c SPONSOR FEES			7		12,600.
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts.			14	1,899.	
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop.					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				1,899.	36,130.
105 Total (add line 104, columns (B), (D), and (E))					38,029.

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

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

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
1	SEE STATEMENT 4
2	
3	
4	

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

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

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

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

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

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

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

106 Did the reporting organization **make** any transfers **to** a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity

Yes	No
	X

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

107 Did the reporting organization **receive** any transfers **from** a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity

Yes	No
	X

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

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No
	X

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	Signature of officer		Date	
Paid Preparer's Use Only	CRAIG W. MURREL			
	BARBARA CASILLO, TREASURER			
	Type or print name and title.			
Paid Preparer's Use Only	Preparer's signature	CRAIG W. MURREL	Date	
	Firm's name (or yours if self-employed), address, and ZIP + 4	LINK, MURREL & COMPANY 18831 BARDEEN AVENUE, SUITE 200 IRVINE, CA 92612-1520	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See General Instruction W) 558-15-1891
	EIN	33-0158349	Phone no.	(949) 261-1120

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Form 990 (2006)

CLIENT 0640

WESTERN PENSION & BENEFITS CONFERENCE
ORANGE COUNTY CHAPTER

33-0706599

8/20/07

04:28PM

STATEMENT 1
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
MACHINERY AND EQUIPMENT	\$ 3,926.	\$ 393.	\$ 3,533.
TOTAL	\$ 3,926.	\$ 393.	\$ 3,533.

STATEMENT 2
FORM 990, PART IV, LINE 65
OTHER LIABILITIES

ATTENDEE FEE REFUNDS.....	\$ 40.
TOTAL	\$ 40.

STATEMENT 3
FORM 990, PART V-A
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
MARGARET MARTINAZZI 17748 SKYPARK CR., #240 IRVINE, CA 92614	MEMBERSHIP CHR 0	\$ 0.	\$ 0.	\$ 0.
KATHLEEN BASS 1 PARK PLAZA., #600 IRVINE, CA 92614-8561	PROGRAMS CHAIR 0	0.	0.	0.
MARK D. MURPHY 2244 W. COAST HWY., SUITE #100 NEWPORT BEACH, CA 92663-4724	DIR. AT LARGE 0	0.	0.	0.
BARBARA CASILLO 18401 VON KARMAN, SUITE# 400 IRVINE, CA 92612	TREASURER 0	0.	0.	0.
GARY CROUCH 18831 BARDEEN AVENUE, #200 IRVINE, CA 92612	DIR. AT LARGE 0	0.	0.	0.
STUART HACK 3337 3C PUNTA ALTA LAGUNA WOODS, CA 92653	PRESIDENT 0	0.	0.	0.
MICHELE GOCAL 18000 STUDEBAKER ROAD #670 CERRITOS, CA 90703	SECRETARY 0	0.	0.	0.

CLIENT 0640

WESTERN PENSION & BENEFITS CONFERENCE
ORANGE COUNTY CHAPTER

33-0706599

8/20/07

04:28PM

STATEMENT 3 (CONTINUED)
FORM 990, PART V-A
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
JULIETTE MEUNIER 18111 VON KARMAN AVE., #1000 IRVINE, CA 92612	DIR. AT LARGE 0	\$ 0.	\$ 0.	\$ 0.
JENNIFER BODENHOEFER 24881 ALICIA PARKWAY, #E343 LAGUNA HILLS, CA 92653-4617	ADMINISTRATOR 0	0.	0.	0.
RICK BLAIN 21042 HORSETREE CIRCLE TRABUCO CANYON, CA 92679-3241	DIR. AT LARGE 0	0.	0.	0.
ALISON FAY 1 PARK PLAZA, #600 IRVINE, CA 92614-8561	PAST PRESIDENT 0	0.	0.	0.
	TOTAL	\$ 0.	\$ 0.	\$ 0.

STATEMENT 4
FORM 990, PART VIII
RELATIONSHIP OF ACTIVITIES TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE #	EXPLANATION OF ACTIVITIES
93A	MEMBERSHIP FEES WERE USED TO COVER COSTS RELATED TO MONTHLY MEETINGS WHICH PROVIDED MEMBERS THE OPPORTUNITY TO EXCHANGE INFORMATION AND GAIN EDUCATION FROM OTHER MEMBERS.
93B	PROGRAM FEES WERE USED TO COVER COSTS RELATED TO MONTHLY MEETINGS WHICH PROVIDED MEMBERS THE OPPORTUNITY TO EXCHANGE INFORMATION AND GAIN EDUCATION FROM OTHER MEMBERS.
93C	SPONSOR FEES WERE USED TO COVER COSTS RELATED TO MONTHLY MEETINGS WHICH PROVIDED MEMBERS THE OPPORTUNITY TO EXCHANGE INFORMATION AND GAIN EDUCATION FROM OTHER MEMBERS.
95	NOMINAL INTEREST EARNED ON CASH IN THE OPERATING ACCOUNTS.

6/30/07

2006 FEDERAL BOOK DEPRECIATION SCHEDULE

WESTERN PENSION & BENEFITS CONFERENCE

ORANGE COUNTY CHAPTER

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
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FORM 990/990-PF

COMPUTER EQUIPMENT

1	DELL COMPUTER	2/28/07		1,327							1,327		S/L	HY	5	.10000	13
2	PROJECTOR	2/28/07		2,599							2,599		S/L	HY	5	.10000	260
TOTAL COMPUTER EQUIPMENT				3,926		0	0	0	0	0	3,926	0					393
TOTAL DEPRECIATION				3,926		0	0	0	0	0	3,926	0					393
GRAND TOTAL DEPRECIATION				3,926		0	0	0	0	0	3,926	0					393

YEAR
2006

California Exempt Organization Annual Information Return

FORM
199

For calendar or fiscal year beginning month <u>07</u> day <u>01</u> year <u>2006</u> and ending month <u>06</u> day <u>30</u> year <u>2007</u>	
IMPORTANT: Your number is required.	
California corporation number C1959118	Federal employer identification number (FEIN) 33-0706599
Corporation/Organization name WESTERN PENSION & BENEFITS CONFERENCE ORANGE COUNTY CHAPTER	
Address including Suite, Room, or PMB no. 24881 ALICIA PARKWAY #E343	
City LAGUNA HILLS, CA	State ZIP Code 92653-4617

A Final return? Check applicable box. ☐ Yes ☒ No

• ☐ Dissolved ☐ Withdrawn ☐ Merged/Reorganized (attach explanation)

If a box is checked, enter date •

B Check forms filed this year: State: ☐ 109 ☐ 100 ☐ 100S ☐ 100W Fed: ☒ 990

Fed: ☐ 990EZ ☐ 990T ☐ 990PF ☐ 1041 ☐ 1120H ☐ 1120

C If organization is exempt under R&TC Section 23701d and is a school, public charity, religious organization, or is controlled by a religious operation, check box. **See General Instruction F. No filing fee is required.** • ☐

D Is this a group filing? See General Instruction N ☐ Yes ☒ No

E Accounting method used CASH

F Type of organization ☒ Exempt under Section 23701 E (insert letter)
☐ IRC Section 4947(a)(1) trust

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

Receipts and Revenues <small>(Enclose, but do not staple, any payment.)</small>	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	38,029.
	2 Gross dues and assessments from members and affiliates	2	
	3 Gross contributions, gifts, grants, and similar amounts received. See instructions.	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 \$25,000, see General Instruction C ...	4	38,029.
	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	38,029.
Expenses	9 Total expenses and disbursements. From Side 2, Part II, line 18	9	24,885.
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	13,144.
Filing Fee	11 Filing fee \$10 or \$25. See General Instruction F.	11	10.
	12 Penalty for failure to file on time. See General Instruction L.	12	
	13 Use tax. See General Instruction M.	13	
	14 Balance due. Add line 11, line 12, and line 13	14	10.

- 15** 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)? If 'Yes,' complete and attach form FTB 3509, Political or Legislative Activities by Section 23701d Organizations N/A ☐ Yes ☐ No
- 16** 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? If 'Yes,' complete an explanation and attach copies of revised documents. ☐ Yes ☒ No
- 17** Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No
If 'Yes,' enter amount of gross receipts from nonmember sources. \$ _____
- 18** Did the organization file Form 100, Form 100S, 100W, or Form 109 to report taxable income? ☐ Yes ☒ No
If 'Yes,' enter amount of total income reported. \$ _____
- 19** The financial records are in care of. BARBARA CASILLO Daytime telephone (949) 583-2829
located at 24881 ALICIA PARKWAY #E343 92653-4617

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
	Signature of officer _____	Date _____
Paid Preparer's Use Only	TREASURER	
	Title _____	
	• (949) 583-2829 Daytime telephone	
	Paid Preparer's signature CRAIG W. MURREL	Date _____
	Check if self-employed <input type="checkbox"/>	Paid preparer's SSN or PTIN • 558-15-1891
	Firm's name (or yours, if self-employed) and address LINK, MURREL & COMPANY 18831 BARDEEN AVENUE, SUITE 200 IRVINE, CA 92612-1520	FEIN • 33-0158349
	• Daytime telephone (949) 261-1120	

Part II Organizations with gross receipts of more than \$25,000 and private foundations regardless of amount of gross receipts — complete Part II or furnish substitute information. See Specific Line Instructions.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	1	
	2	Interest	2	1,899.
	3	Dividends	3	
	4	Gross rents	4	
	5	Gross royalties	5	
	6	Gross amount received from sale of assets	6	
	7	Other income. Attach schedule. SEE STATEMENT 1	7	36,130.
	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	38,029.
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. SEE STATEMENT 2	11	0.
	12	Other salaries and wages	12	
	13	Interest	13	
	14	Taxes	14	
	15	Rents	15	
	16	Depreciation and depletion	16	393.
	17	Other. Attach schedule. SEE STATEMENT 3	17	24,492.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	24,885.

Schedule L Balance Sheets

	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		28,475.		38,126.
2 Net accounts receivable				
3 Net notes receivable. Attach schedule				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds. Attach schedule				
7 Investments in stock. Attach schedule				
8 Mortgage loans (number of loans.)				
9 Other investments. Attach schedule				
10a Depreciable assets			3,926.	
b Less accumulated depreciation			393.	3,533.
11 Land				
12 Other assets. Attach schedule				
13 Total assets		28,475.		41,659.
Liabilities and net worth				
14 Accounts payable				
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable. Attach schedule				
17 Mortgages payable				
18 Other liabilities. Attach schedule. ST. 4				40.
19 Capital stock or principle fund		30,105.		28,475.
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		-1,630.		13,144.
22 Total liabilities and net worth		28,475.		41,659.

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 \$25,000

1	Net income per books	13,144.	7	Income recorded on books this year not included in this return. Attach schedule	
2	Federal income tax		8	Deductions in this return not charged against book income this year. 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	13,144.
5	Expenses recorded on books this year not deducted in this return. Attach schedule				
6	Total. Add line 1 through line 5	13,144.			

2006**Corporation Depreciation and Amortization****3885**

Attach to Form 100 or Form 100W. FORM 199

Corporation name **WESTERN PENSION & BENEFITS CONFERENCE
ORANGE COUNTY CHAPTER**

California corporation number

C1959118

Part I Election to Expense Certain Property Under IRC Section 179

1	Maximum deduction under Section 179 for California	1	\$25,000
2	Total cost of Section 179 property placed in service	2	
3	Threshold cost of Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected Section 179 cost)	7	
8	Total elected cost of Section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2007. Add lines 9 and 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Expense Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Deprecia- tion method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	DELL COMPUTER	2/28/07	1,327.		S/L	5	133.	
	PROJECTOR	2/28/07	2,599.		S/L	5	260.	
15	Add the amounts in column (g) and column (h). The combined total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)						15	393.

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R & TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g)						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 12						22

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WESTERN PENSION & BENEFITS CONFERENCE
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STATEMENT 1
FORM 199, PART II, LINE 7
OTHER INCOME

PROGRAM SERVICE REVENUE.....	\$	36,130.
TOTAL	\$	<u>36,130.</u>

STATEMENT 2
FORM 199, PART II, LINE 11
COMPENSATION OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
MARGARET MARTINAZZI 17748 SKYPARK CR., #240 IRVINE, CA 92614	MEMBERSHIP CHR NONE	\$ 0.	\$ 0.	\$ 0.
KATHLEEN BASS 1 PARK PLAZA., #600 IRVINE, CA 92614-8561	PROGRAMS CHAIR NONE	0.	0.	0.
MARK D. MURPHY 2244 W. COAST HWY., SUITE #100 NEWPORT BEACH, CA 92663-4724	DIR. AT LARGE NONE	0.	0.	0.
BARBARA CASILLO 18401 VON KARMAN, SUITE# 400 IRVINE, CA 92612	TREASURER NONE	0.	0.	0.
GARY CROUCH 18831 BARDEEN AVENUE, #200 IRVINE, CA 92612	DIR. AT LARGE NONE	0.	0.	0.
STUART HACK 3337 3C PUNTA ALTA LAGUNA WOODS, CA 92653	PRESIDENT NONE	0.	0.	0.
MICHELE GOCAL 18000 STUDEBAKER ROAD #670 CERRITOS, CA 90703	SECRETARY NONE	0.	0.	0.
JULIETTE MEUNIER 18111 VON KARMAN AVE., #1000 IRVINE, CA 92612	DIR. AT LARGE NONE	0.	0.	0.
JENNIFER BODENHOEFER 24881 ALICIA PARKWAY, #E343 LAGUNA HILLS, CA 92653-4617	ADMINISTRATOR NONE	0.	0.	0.
RICK BLAIN 21042 HORSETREE CIRCLE TRABUCO CANYON, CA 92679-3241	DIR. AT LARGE NONE	0.	0.	0.

2006

CALIFORNIA STATEMENTS

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WESTERN PENSION & BENEFITS CONFERENCE
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STATEMENT 2 (CONTINUED)
FORM 199, PART II, LINE 11
COMPENSATION OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
ALISON FAY 1 PARK PLAZA, #600 IRVINE, CA 92614-8561	PAST PRESIDENT NONE	\$ 0.	\$ 0.	\$ 0.
TOTAL		\$ 0.	\$ 0.	\$ 0.

STATEMENT 3
FORM 199, PART II, LINE 17
OTHER EXPENSES

MANAGEMENT.....	\$ 7,710.
PRESIDENT & BOARD.....	2,264.
PROGRAM SERVICES.....	14,518.
TOTAL	\$ 24,492.

STATEMENT 4
FORM 199, SCHEDULE L, LINE 18
OTHER LIABILITIES

ATTENDEE FEE REFUNDS.....	40.
TOTAL	\$ 40.

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2006 CALIFORNIA BOOK DEPRECIATION SCHEDULE

WESTERN PENSION & BENEFITS CONFERENCE ORANGE COUNTY CHAPTER

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NO.	DESCRIPTION	DATE ACQUIRED	SOLD	BUS. DATE	CUST/ BASIS	BONUS/ PCT.	1/9	DEPR. BAL	BONUS/ DEPR.	SP. DEPR.	ALLOW.	REDUCT	BASIS	METHOD	LIFE	RATE	CURRENT DEPR.	DEPR.
NO.	DESCRIPTION	DATE ACQUIRED	SOLD	BUS. DATE	CUST/ BASIS	BONUS/ PCT.	1/9	DEPR. BAL	BONUS/ DEPR.	SP. DEPR.	ALLOW.	REDUCT	BASIS	METHOD	LIFE	RATE	CURRENT DEPR.	DEPR.

FORM 199

COMPUTER EQUIPMENT

	2/28/07	1,327				S/L	HY	5	.10000	13
	2/28/07	2,599				S/L	HY	5	.10000	260
1 DELL COMPUTER										
2 PROJECTOR										
TOTAL COMPUTER EQUIPMENT		3,926	0	0	0	0	0	3,926	0	393
TOTAL DEPRECIATION		3,926	0	0	0	0	0	3,926	0	393
GRAND TOTAL DEPRECIATION		3,926	0	0	0	0	0	3,926	0	393