

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2001

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

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

A For the 2001 calendar year, or tax year beginning 2001, and ending 20

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 Instructions.

110362 *****AUTO**3-DIGIT 934
FRIENDS OF SAN LUIS OBISPO
BOTANICAL GARDEN
PO BOX 4957
SN LUIS OBISPO CA 93403-4957

P 163

B 55

I
R
S

D Employer identification number

77-0248682

E Telephone number

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)

G Web site ▶ <http://www.slobg.org/>J Organization type (check only one) ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

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 Enter 4-digit GEN ▶

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶

119242

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

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)

1 Contributions, gifts, grants, and similar amounts received					
a	Direct public support	1a	45908		
b	Indirect public support	1b			
c	Government contributions (grants)	1c	5700		
d	Total (add lines 1a through 1c) (cash \$ 48779 noncash \$ 2829)	1d	51608		
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2			
3	Membership dues and assessments	3			
4	Interest on savings and temporary cash investments	4	2638		
5	Dividends and interest from securities	5	2657		
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	8317	8a	
b	Less cost or other basis and sales expenses		7732	8b	
c	Gain or (loss) (attach schedule) STMT 1		585	8c	
d	Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	585
9	Special events and activities (attach schedule) See Statement 2				
a	Gross revenue (not including \$ 2829 of contributions reported on line 1a)	9a	54022		
b	Less direct expenses other than fundraising expenses	9b	56933		
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	(2911)		
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 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	54577		
13	Program services (from line 44, column (B))	13	21975		
14	Management and general (from line 44, column (C))	14	31935		
15	Fundraising (from line 44, column (D))	15	4985		
16	Payments to affiliates (attach schedule)	16			
17	Total expenses (add lines 16 and 44, column (A))	17	58895		
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	(4318)		
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	284515		
20	Other changes in net assets or fund balances (attach explanation) Statement 3	20	(7315)		
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	272882		

For Paperwork Reduction Act Notice, see the separate instructions

Form 990 (2001)

12A
5010
SEP 19 2002

SCANNED AUG 20 2002

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21.)

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
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc	25			
26	Other salaries and wages	26	20217	7083	13134
27	Pension plan contributions	27			
28	Other employee benefits	28	387		387
29	Payroll taxes	29	2095		2095
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33	2176	95	1475
34	Telephone	34			
35	Postage and shipping	35	3885	344	3099
36	Occupancy	36	2017		2017
37	Equipment rental and maintenance	37			
38	Printing and publications	38	7216	4181	2719
39	Travel	39	532		532
40	Conferences, conventions, and meetings	40	206		
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule) ^{Part 4}	42	1357		1357
43	Other expenses not covered above (itemize) a _____	43a			
b	See Statement 5	43b	18807	10272	5120
c	_____	43c			
d	_____	43d			
e	_____	43e			
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44	58895	21975	31935

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

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

▶ ☐ Yes ☒ No

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

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 24)What is the organization's primary exempt purpose? ▶ Creation & management of a botanical garden
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)Program Service Expenses
(Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others.)

a	Created greenhouse and grew mediterranean climate plants. _____ _____ _____ (Grants and allocations \$ _____)	3732
b	Continued work on the preview garden. _____ _____ _____ (Grants and allocations \$ _____)	2794
c	Hired an education coordinator, prepared programs for school children and conducted educational tours for children and adults. _____ _____ _____ (Grants and allocations \$ _____)	8599
d	Presented lectures at the Garden, maintained informative web site, published newsletters with plant and garden information. _____ _____ _____ (Grants and allocations \$ _____)	6850
e	Other program services (attach schedule) (Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	21975

Part IV Balance Sheets (See Specific Instructions on page 24)

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		8320	45	8108
	46	Savings and temporary cash investments		64835	46	61291
	47a	Accounts receivable	47a 470			
	b	Less allowance for doubtful accounts	47b		47c	470
	48a	Pledges receivable	48a			
	b	Less allowance for doubtful accounts	48b		48c	
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	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		924	53	2585
	54	Investments — securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		99734	54	89327
	55a	Investments — land, buildings, and equipment basis	55a 9140			
	b	Less accumulated depreciation (attach schedule) See Statement 7	55b 2767	5930	55c	6373
56	Investments — other (attach schedule)			56		
57a	Land, buildings, and equipment basis	57a				
b	Less accumulated depreciation (attach schedule)	57b		57c		
58	Other assets (describe ► <u>Master Plan for Garden</u>)		105844	58	105844	
59	Total assets (add lines 45 through 58) (must equal line 74)		285587	59	273998	
Liabilities	60	Accounts payable and accrued expenses		1072	60	1116
	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 ►)			65	
66	Total liabilities (add lines 60 through 65)		1072	66	1116	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted		37690	67	12582
	68	Temporarily restricted		135639	68	148083
	69	Permanently restricted		111186	69	112217
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds			70	
	71	Paid-in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
	73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		284515	73	272882
74	Total liabilities and net assets/fund balances (add lines 66 and 73)		285587	74	273998	

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.

Part IV-B	Reconciliation of Expenses per Audited Financial Statements with Expenses per Return
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a Total revenue, gains, and other support per audited financial statements	a	N/A	a Total expenses and losses per audited financial statements	a	N/A
b Amounts included on line a but not on line 12, Form 990 (1) Net unrealized gains on investments \$ _____ (2) Donated services and use of facilities \$ _____ (3) Recoveries of prior year grants \$ _____ (4) Other (specify) _____ \$ _____ Add amounts on lines (1) through (4)	b		b Amounts included on line a but not on line 17, Form 990 (1) Donated services and use of facilities \$ _____ (2) Prior year adjustments reported on line 20, Form 990 \$ _____ (3) Losses reported on line 20, Form 990 \$ _____ (4) Other (specify) _____ \$ _____ Add amounts on lines (1) through (4)	b	
c Line a minus line b	c	0	c Line a minus line b	c	0
d Amounts included on line 12, Form 990 but not on line a : (1) Investment expenses not included on line 6b, Form 990 \$ _____ (2) Other (specify) _____ \$ _____ Add amounts on lines (1) and (2)	d		d Amounts included on line 17, Form 990 but not on line a : (1) Investment expenses not included on line 6b, Form 990 \$ _____ (2) Other (specify) _____ \$ _____ Add amounts on lines (1) and (2)	d	
e Total revenue per line 12, Form 990 (line c plus line d)	e	0	e Total expenses per line 17, Form 990 (line c plus line d)	e	0

Part V **List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated, see Specific Instructions on page 26)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Mary Ann Rutshaw 2645 Sevada Lane, Arroyo Grande, CA 93420	President 30	0	0	0
Jill Bolster-White 3111 Los Osos Valley Rd, Los Osos, CA 93402	Vice-pres 5	0	0	0
Mary Giambalvo 853 Prinz, Arroyo Grande, CA 93420	Secretary 10	0	0	0
Marlorie Neiswanger 2590 Pecho Valley Rd, Los Osos, CA 93402	Treasurer 10	0	0	0
Gracia Bello 919 N. 6th St, Grover Beach, CA 93483	Director 5	0	0	0
Gabriele Levine 1425 Hillcrest Dr, Arroyo Grande, CA 93420	Director 10	0	0	0
Jim Maguire 17005 Oak Rd, Atascadero, CA 93422	Director 1	0	0	0
Robert Mulvaney 4321 Poinsettia St, San Luis Obispo, CA 93401	Director 1	0	0	0
John Reed 445 Cobre Pl, Arroyo Grande, CA 93420	Director 10	0	0	0
Eva Vigil 1890 Castillo Ct, San Luis Obispo, CA 93405	Director 20	0	0	0

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ▶ ☐ Yes ☒ No
If "Yes," attach schedule — see Specific Instructions on page 27

Yes	No
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Form 990 (2001)

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32.)**Note:** Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	2638	
96 Dividends and interest from securities			14	2657	
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 personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	585	
101 Net income or (loss) from special events			1, 2, 5, 6	(2911)	
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))				2969	
105 Total (add line 104, columns (B), (D), and (E))					2969

Note. Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See Specific Instructions on page 32.)

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)
▼	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33.)


(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
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

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

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.

Please Sign  Date 8/6/02

PR

Date	Check if self-	Preparer's SSN or PTIN (See Gen. Inst. W)
	<input type="checkbox"/>	

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information — (See separate instructions.)

OMB No 1545-0047

2001

Department of the Treasury
Internal Revenue Service

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

Name of the organization

FRIENDS OF SAN LUIS OBISPO BOTANICAL GARDEN

Employer identification number

77-0248682

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions List each one If there are none, enter "None")

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

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services		

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ

Schedule A (Form 990 or 990-EZ) 2001

Part III Statements About Activities (See page 2 of the instructions)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)		X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities		
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below)		X
4 Do you have a section 403(b) annuity plan for your employees?		X
Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments		

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)

The organization is not a private foundation because it is (Please check only ONE applicable box)

- 5** ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6** ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7** ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8** ☐ A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9** ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ► _____
- 10** ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a** ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b** ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12** ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions — subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
- 13** ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14** ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting.***Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	82948	103777	42867	40690	270282
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	51609	42465	28659	19804	142537
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	6283	6618	4266	3824	20991
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	140840	152860	75792	64318	433810
24 Line 23 minus line 17	89231	110395	47133	44514	291273
25 Enter 1% of line 23	1408	1529	758	643	

26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24	26a
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.		26b
c Total support for section 509(a)(1) test. Enter line 24, column (e).		26c
d Add: Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____		26d
e Public support (line 26c minus line 26d total)		26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))		26f %

27 Organizations described on line 12: **a** For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." **Do not file this list with your return.** Enter the sum of such amounts for each year.

(2000) 27727 (1999) 61419 (1998) 5119 (1997) 18000

b For any amount included in line 17 that was received from each person (other than "disqualified person"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) **Do not file this list with your return.** After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year.

(2000) 0 (1999) 0 (1998) 0 (1997) 0

c Add: Amounts from column (e) for lines 15 270282 16 _____
17 142537 20 _____ 21 _____

d Add: Line 27a total 112265 and line 27b total 0

e Public support (line 27c total minus line 27d total)

f Total support for section 509(a)(2) test. Enter amount from line 23, column (e) **27f** 433810

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)).

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))

27c	<u>412819</u>
27d	<u>112265</u>
27e	<u>300554</u>
27g	<u>69.28 %</u>
27h	<u>4.84 %</u>

28 Unusual Grants. For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. **Do not file this list with your return.** Do not include these grants in line 15.

Part V Private School Questionnaire (See page 7 of the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended?		
If you answered "Yes" to either 34a or b, please explain using an attached statement		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)
(To be completed **ONLY** by an eligible organization that filed Form 5768)Check ☐ a ☐ if the organization belongs to an affiliated group Check ☐ b ☐ if you checked "a" and "limited control" provisions apply**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount Enter the amount from the following table —			
If the amount on line 40 is —	The lobbying nontaxable amount is —		
Not over \$500,000	20% of the amount on line 40		
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		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44		

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720**4-Year Averaging Period Under Section 501(h)**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in) ►	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

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

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

Yes	No	Amount

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

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

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

(i) Cash

(iii) Other assets

b Other transactions

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

c. Sharing of facilities, equipment, mailing lists, other assets, or paid employees

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

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)		X
b(iv)		X
b(v)		X
b(vi)		X
c		X

[illegible]

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

► ☐ Yes ☒ No

b If "Yes," complete the following schedule

[illegible]

FRIENDS OF SAN LUIS OBISPO BOTANICAL GARDEN

Statement 1

Sale of securities, Line 8 (a,b,c,d)

<i>Stock sold</i>	<i>Date</i>	<i>Proceeds</i>	<i>Cost</i>	<i>Gain (Loss)</i>
50 shs Oracle Corp	1/4/01	1,574	1,425	149
122 shs City National Corp	1/4/01	4,722	4,323	399
45 shs City National Corp	12/20/01	2,021	1,984	37
TOTALS		8,317	7,732	585

Statement 2

Special Events, Line 9 (a,b,c)

<i>Event</i>	<i>Gross Revenue (9a)</i>	<i>Expenses (9b)</i>	<i>Net income (9c)</i>	<i>Exclusion code</i>
Garden Festival	42,735	41,888	847	02, 06
Annual dinner	2,845	2,342	503	05
Photography class	885	885	-	05
Garden Shop	2,275	5,731	(3,456)	02, 05
Garden of Holiday Delights	5,282	6,087	(805)	02, 06
	54,022	56,933	(2,911)	

Statement 3

Other changes in net assets, line 20

Unrealized loss on securities	(7,315)
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FRIENDS OF SAN LUIS OBISPO BOTANICAL GARDEN

Statement 5

Part II, Line 43 b

Line #		(A) TOTAL	(B) Program services	(C) Management and general	(D) Fundraising
43	Other expenses				
43	Advertising	1,849	200	833	816
43	Bank charges	120		120	
43	Contract services	2,360			2,360
43	Dues	681	681		
43	Education & interpretation	1,077	1,077		
43	Equipment	200		200	
43	Greenhouse	3,732	3,732		
43	Insurance	1,520		1,520	
43	Miscellaneous	543		543	
43	Preview garden	2,794	2,794		
43	Public relations	1,112	344	529	239
43	Publicity	2,184	1,020	1,164	
43	Taxes & licenses	211		211	
43	Web site	424	424		
		18,807	10,272	5,120	3,415

FORM
990

2001

77-0248682

FRIENDS OF SAN LUIS OBISPO BOTANICAL GARDEN

Statements 4, 7

Part II, Line 42, Depreciation

Part II, Line 57 a & b: Land, buildings and equipment

Year of acq	Item	Cost	Method/ Life	Prior acc dep	Dep exp 2001	Accum deprec	Net value
1999	Storage shed	1,116	S/L 10 YR	149	112	261	855
1999	Computer	1,746	S/L, 5 yr	640	349	989	757
2000	Color laser printer	3,105	S/L, 5 yr	621	621	1,242	1,863
2000	Sound system	1,373	S/L, 5 yr	-	275	275	1,098
2001	Education building	1,800		-	-	-	1,800
	TOTALS	9,140		1,410	1,357	2,767	6,373

Statement 6

Investments, securities, Part IV, line 54

Vanguard Equity Income fund	48,633
Vanguard 500 Index fund	40,694
TOTAL	89,327

**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

► File a separate application for each return

● If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ► ☒● If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)**Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.****Part I Automatic 3-Month Extension of Time** — Only submit original (no copies needed)**Note: Form 990-T corporations** requesting an automatic 6-month extension — check this box and complete Part I only ► ☐**All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041**

Type or print File by the due date for filing your return. See instructions	Name of Exempt Organization	Employer identification number
	FRIENDS OF SAN LUIS OBISPO BOTANICAL GARDEN	77-0248682
	Number, street, and room or suite no. If a P.O. box, see instructions	
	P. O. BOX 4957	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	SAN LUIS OBISPO CA 93403-4957	

Check type of return to be filed (file a separate application for each return)

- | | | |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

● If the organization does **not** have an office or place of business in the United States, check this box ► ☐● If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the **whole group**, check this box ► ☐ If it is for part of the group, check this box ► ☐ and attach a list with the names and EINs of all members the extension will cover

- 1 I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until AUGUST 15, 20 02, to file the exempt organization return for the organization named above. The extension is for the organization's return for
- ☒ calendar year 20 01 or
- ☐ tax year beginning _____, 20 _____, and ending _____, 20 _____

- 2 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

- 3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

- b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____

- c **Balance Due** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____

Signature and Verification

Under penalties of perjury I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ►

Title ► TREASURER

Date ►

Form **8868** (12 2000)

For Paperwork Reduction Act Notice, see Instruction