

Return of Organization Exempt From Income Tax

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

2003

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 2003 calendar year**B** Check if applicable:

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

49825 **AUTO**SCH 5-DIGIT 93401

FRIENDS OF SAN LUIS OBISPO
BOTANICAL GARDENORATIONPO BOX 4957
SN LUIS OBISPO CA 93403-4957P 218 R
B 11 S

19, 20

D Employer identification number

77-0248682

E Telephone number

805-528-4224

F Accounting method: ☐ Cash ☒ Accrual☐ Other (specify) ▶

If I are not applicable to section 527 organizations

Is this a group return for affiliates? ☐ Yes ☒ No**G Website:** ▶ slobg.org**J Organization type** (check only one) ▶ ☒ 501(c)(3) (insert no) ☐ 4947(a)(1) or ☐ 527**K** 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(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 Sch. B (Form 990, 990-EZ, or 990-PF)**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 211,378**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 18 of the instructions.)

1	Contributions, gifts, grants, and similar amounts received:			
a	Direct public support	1a	100,719	
b	Indirect public support	1b		
c	Government contributions (grants)	1c	5,224	
d	Total (add lines 1a through 1c) (cash \$ 104,358 noncash \$ 1,585)	1d	105,943	
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	53	
5	Dividends and interest from securities	5	2,720	
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 (STATEMENT 1)	(A) Securities	30,191	8a
b	Less: cost or other basis and sales expenses		33,967	8b
c	Gain or (loss) (attach schedule)		(3,776)	8c
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	(B) Other		8d
9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
a	Gross revenue (not including \$ 2,581 of contributions reported on line 1a) (STATEMENT 2)	9a	72,471	
b	Less: direct expenses other than fundraising expenses	9b	59,125	
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	13,346	
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	118,286	
13	Program services (from line 44, column (B))	13	75,254	
14	Management and general (from line 44, column (C))	14	38,100	
15	Fundraising (from line 44, column (D))	15	24,211	
16	Payments to affiliates (attach schedule)	16		
17	Total expenses (add lines 16 and 44, column (A))	17	137,565	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	(19,279)	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	204,974	
20	Other changes in net assets or fund balances (attach explanation) (STATEMENT 3)	20	18,748	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	204,443	

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2003)93-15
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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 page 22 of the instructions.)

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	46,209	20,231	23,092
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29	6,011	2,632	3,004
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33	5,408	1,690	2,308
34	Telephone	34			
35	Postage and shipping	35	3,900	1,982	1,694
36	Occupancy	36			
37	Equipment rental and maintenance	37	706		706
38	Printing and publications	38	5,581	3,263	1,659
39	Travel	39	629	153	476
40	Conferences, conventions, and meetings	40	644	180	
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42	2,422		2,422
43	Other expenses not covered above (itemize) a	43a			
b	(SEE STATEMENT 5)	43b	66,055	45,123	2,739
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	137,565	75,254	38,100
					24,211

Joint Costs. Check ☐ if you are following SOP 98-2Are 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 page 25 of the instructions.)What is the organization's primary exempt purpose? ☒ CREATION & MAINTENANCE OF 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	CONTINUED WORK ON PREVIEW GARDEN, RAISED MEDITERRANEAN CLIMATE PLANTS	(Grants and allocations \$ _____)	6,311
b	ENGAGED ARCHITECTS TO DESIGN SUSTAINABLE EDUCATION BUILDING FOR THE GARDEN	(Grants and allocations \$ _____)	34,169
c	EDUCATION COORDINATOR DESIGNED PROGRAMS FOR SCHOOL AGE CHILDREN, TRAINED DOCENTS, CONDUCTED EDUCATIONAL TOURS, PLANNED AND RAN FAMILY CAMP	(Grants and allocations \$ _____)	26,188
d	PRESENTED LECTURES AT THE GARDEN, PUBLISHED NEWSLETTERS WITH PLANT AND GARDEN INFORMATION, MAINTAINED INFORMATIVE WEB SITE	(Grants and allocations \$ _____)	8,586
e	Other program services (attach schedule) (Grants and allocations \$ _____)		
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)		75,254

Part IV Balance Sheets (See page 25 of 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	3,038	45	6,299
	46 Savings and temporary cash investments	13,091	46	14,291
	47a Accounts receivable	0		
	b Less: allowance for doubtful accounts	0	3,287	47c 0
	48a Pledges receivable	0		
	b Less: allowance for doubtful accounts			48c 0
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes and loans receivable (attach schedule)			
	b Less: allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	2,250	53	3,131
	54 Investments — securities (attach schedule)	72,704	54	78,777
	55a Investments — land, buildings, and equipment: basis			
	b Less: accumulated depreciation (attach schedule)		55c	
56 Investments — other (attach schedule)		56		
57a Land, buildings, and equipment: basis	12,664			
b Less: accumulated depreciation (attach schedule)	6,901	8,184	57c 5,763	
58 Other assets (describe ► MASTER PLAN)	105,844	58	105,844	
59 Total assets (add lines 45 through 58) (must equal line 74)	208,398	59	214,105	
Liabilities	60 Accounts payable and accrued expenses	3,424	60	9,662
	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)	3,424	66	9,662	
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	39,961	67	61,544
	68 Temporarily restricted	50,984	68	31,292
	69 Permanently restricted	114,029	69	111,607
	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)	204,974	73	204,443	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	208,398	74	214,105	

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-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions.)		Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return	
a Total revenue, gains, and other support 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		
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		
e Total revenue per line 12, Form 990 (line c plus line d) ▶	e	0	

a Total expenses and losses per audited financial statements ▶	a	N/A	
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	
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 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 page 27 of the instructions.)

(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
JILL BOLSTER-WHITE				
3111 LOS OSOS VALLEY RD, LOS OSOS, CA 93402	PRESIDENT 20	0	0	0
EVA VIGIL				
1890 CASTILLO CT, SAN LUIS OBISPO, CA 93405	VICE-PRES 30	0	0	0
ROBERT GRIFFIN				
1436 JOHNSON, SAN LUIS OBISPO, CA 93401	SECRETARY 1	0	0	0
MARJORIE NEISWANGER				
2590 PECHO VALLEY RD, LOS OSOS, CA 93402	TREASURER 10	0	0	0
JEAN ASHER				
4955 DAVENPORT CRK RD, SAN LUIS OBISPO, CA 93401	DIRECTOR 2	0	0	0
GRACIA BELLO				
PO BOX 948, GROVER BEACH, CA 93483	DIRECTOR 2	0	0	0
PETER LAGOMARSINO				
6175 ALAMO WAY, PARADISE, CA 95965	DIRECTOR 6	0	0	0
PATRICIA LAREAU				
1359 CORNUS CT, SAN LUIS OBISPO, CA 93401	DIRECTOR 6	0	0	0
GABRIELE LEVINE				
1425 HILLCREST, ARROYO GRANDE, CA 93420	DIRECTOR 10	0	0	0
MARY ANN RUTSHAW, 2645 SEVADA LANE, ARROYO GRANDE	DIRECTOR 6			
LESLIE STONE, 260 SPRUCE, ARROYO GRANDE CA 93420	DIRECTOR 4	0	0	0

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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 page 28 of the instructions.

Part VI Other Information (See page 28 of the instructions.)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . .	76	X
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	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80a 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?	80a	X
b If "Yes," enter the name of the organization ► and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a Enter direct and indirect political expenditures. See line 81 instructions 81a NONE	81a	
b Did the organization file Form 1120-POL for this year?	81b	X
82a 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		
83a 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 quid pro quo contributions?	83b	X
84a 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	
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	
b Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	
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	85c	
d Section 162(e) lobbying and political expenditures 85d	85d	
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e	85e	
f Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f	85f	
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
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	
86 501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12 86a	86a	
b Gross receipts, included on line 12, for public use of club facilities 86b	86b	
87 501(c)(12) orgs. Enter: a Gross income from members or shareholders 87a	87a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b	87b	
88 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	88	X
89a 501(c)(3) organizations Enter: Amount of tax imposed on the organization during the year under: section 4911 ► 0 ; section 4912 ► 0 ; section 4955 ► 0		
b 501(c)(3) and 501(c)(4) orgs. 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	X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► 0		
d Enter: Amount of tax on line 89c, above, reimbursed by the organization ► 0		
90a List the states with which a copy of this return is filed ► CALIFORNIA		
b Number of employees employed in the pay period that includes March 12, 2003 (See instructions.) 90b 2	90b	
91 The books are in care of ► DEBRA HOOVER Telephone no. ► 805-783-0333 Located at ► 1617 GARNETTE DR, SAN LUIS OBISPO, CA ZIP + 4 ► 93405		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 — Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ► 92		

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)**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	53	
96 Dividends and interest from securities			14	2,720	
97 Net rental income or (loss) from real estate:					
a debt-financed property inventory					
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	(3,776)	
101 Net income or (loss) from special events			1,2,5,6	13,346	
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))				12,343	
105 Total (add line 104, columns (B), (D), and (E))					12,343

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 page 34 of 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)

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of 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
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of 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(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

[Signature]

Date

4/9/04

PRESIDENT

Date

Check if

Preparer's SSN or PTIN (See Gen. Inst. W)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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

2003

▶ **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		

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?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3a Do you make grants for scholarships, fellowships, student loans, etc? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a	X
b Do you have a section 403(b) annuity plan for your employees?	3b	X
4 Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4	X

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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.) . . .	61,973	51,608	82,948	103,777	300,306
16 Membership fees received					0
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 . . .	74,275	54,022	51,609	42,465	222,371
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. . .	2,032	5,295	6,283	6,618	20,228
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	138,280	110,925	140,840	152,860	542,905
24 Line 23 minus line 17	64,005	56,903	89,231	110,395	320,534
25 Enter 1% of line 23	1,383	1,109	1,408	1,529	

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 1999 through 2002 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:

(2002) 15,139 (2001) 0 (2000) 27,727 (1999) 61,419

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), 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:

(2002) _____ (2001) _____ (2000) _____ (1999) _____

c Add. Amounts from column (e) for lines 15 <u>300,306</u> 16 <u>0</u> 17 <u>222,371</u> 20 _____ 21 _____ ▶	27c	522,677
d Add: Line 27a total <u>104,285</u> and line 27b total _____ ▶	27d	104,285
e Public support (line 27c total minus line 27d total) ▶	27e	418,392
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) . . . ▶	27f	542,905
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) . . . ▶	27g	77.07 %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶	27h	3.73 %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, 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?	29	
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?	30	
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)	31	
.....		
.....		
.....		
32 Does the organization maintain the following:	32a	
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32b	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32c	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32d	
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?	33a	
b Admissions policies?	33b	
c Employment of faculty or administrative staff?	33c	
d Scholarships or other financial assistance?	33d	
e Educational policies?	33e	
f Use of facilities?	33f	
g Athletic programs?	33g	
h Other extracurricular activities?	33h	
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?	34a	
b Has the organization's right to such aid ever been revoked or suspended?	34b	
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	35	

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) 2003	(b) 2002	(c) 2001	(d) 2000	(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
- i** Total lobbying expenditures (Add lines **c** through **h**)

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	

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

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>
557 shs Vodaphone	2/28/2003	9,844	10,458	(614)
120 shs Mid-State Bank	12/26/2003	2,928	3,067	(139)
128.646 units Vanguard 500 Index Fund	Oct-Nov, 2003	12,400	15,394	(2,994)
168 shs Parnassas Fund	12/31/2003	5,019	5,048	(29)
		30,191	33,967	(3,776)

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	53,813	52,254	1,559	02, 06
Annual dinner	2,730	2,742	(12)	01
Garden Tour	10,494	3,668	6,826	05, 06
Raffle	240	-	240	02
Garden Shop	4,732	20	4,712	02, 05
Garden of Holiday Delights	462	441	21	02, 06
	72,471	59,125	13,346	

Statement 3

Other changes in net assets, line 20

Unrealized gain on securities	18,748
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FORM
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FRIENDS OF SAN LUIS OBISPO BOTANICAL GARDEN

Statements 4, 7

Part II, Line 42, Depreciation

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

Year of acq	Item	Cost	Method/ Life	Prior acc dep	Dep exp 2003	Accum deprec	Net value
1999	Storage shed	1,117	S/L 10 YR	373	112	485	632
1999	Computer	1,746	S/L, 5 yr	1,338	349	1,687	59
2000	Color laser printer	3,105	S/L, 5 yr	1,863	621	2,484	621
2000	Sound system	1,373	S/L, 5 yr	550	275	825	548
2002	Canvas cover	5,323	S/L, 5 yr	355	1,065	1,420	3,903
	TOTALS	12,664		4,479	2,422	6,901	5,763

Statement 6

Investments, securities, Part IV, line 54

Vanguard Equity Income fund	51,334
Vanguard 500 Index fund	27,443
TOTAL	78,777

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FRIENDS OF SAN LUIS OBISPO BOTANICAL GARDEN					
Statement 5					
Part II, Line 43 b					
Line #		(A) TOTAL	(B) Program	(C) Management	(D)
			services	and general	Fundraising
43	Other expenses				
43	Advertising	4,480	4,480		
43	Architects' fees	34,169	34,169	-	
	Bank charges	451		451	
43	Contract services	18,000			18,000
43	Dues	650	650		
43	Education & interpretation	747	747		
43	Family camp	263	263	-	
43	Insurance	2,040		2,040	
43	Preview garden & greenhouse	4,521	4,521		
43	Taxes & licenses	155	100	55	
43	Web site	579	193	193	193
		66,055	45,123	2,739	18,193