

Form 990-EZ

Department of the Treasury
Internal Revenue ServiceShort Form
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)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

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

OMB No 1545-1150

2008

Open to Public
Inspection

A For the 2008 calendar year, or tax year beginning

and ending

B Check if applicable

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

Please use IRS label or print or type. See Specific Instructions

C Name of organization

FRIENDS OF SAN LUIS OBISPO BOTANICAL GARDEN

Number and street (or P.O. box, if mail is not delivered to street address)

3450 DAIRY CREEK ROAD

City or town, state or country, and ZIP + 4

SAN LUIS OBISPO, CA 93405

D Employer identification number

77-0248682

E Telephone number

805-541-1400

F Group Exemption Number

▶

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

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

I Website: ▶ WWW.SLOBG.ORG

J Organization type (check only one) — ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527H Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)K Check ☐ if the organization is not a section 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 Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 790,933.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	722,704.
	2	Program service revenue including government fees and contracts	2	3,391.
	3	Membership dues and assessments	3	15,345.
	4	Investment income	4	17,849.
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input checked="" type="checkbox"/>		
	a	Gross revenue (not including \$ of contributions reported on line 1)	6a	19,415.
b	Less: direct expenses other than fundraising expenses	6b	4,714.	
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	14,701.	
7a	Gross sales of inventory, less returns and allowances STMT 4	7a	12,229.	
b	Less: cost of goods sold	7b	2,619.	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	9,610.	
8	Other revenue (describe ▶)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	783,600.	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	113,305.
	13	Professional fees and other payments to independent contractors	13	4,797.
	14	Occupancy, rent, utilities, and maintenance	14	25,030.
	15	Printing, publications, postage, and shipping	15	10,050.
	16	Other expenses (describe ▶ SEE STATEMENT 1)	16	129,618.
	17	Total expenses. Add lines 10 through 16	17	282,800.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	500,800.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	1,291,250.
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 2	20	-96.
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	1,791,954.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	15,652.	166,311.
23 Land and buildings	1,611,662.	1,649,891.
24 Other assets (describe ▶ PREPAIDS)	0.	377.
25 Total assets	1,627,314.	1,816,579.
26 Total liabilities (describe ▶)	336,064.	24,625.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	1,291,250.	1,791,954.

832171 12-17-08 LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Form 990-EZ (2008)

FRIENDS OF SAN LUIS OBISPO BOTANICAL

Form 990-EZ (2008)

GARDEN

77-0248682

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Part III Statement of Program Service Accomplishments (See the instructions for Part III.)What is the organization's primary exempt purpose? **EDUCATION**

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

Expenses
(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)28 **SEE STATEMENT 6**(Grants \$) If this amount includes foreign grants, check here ☐ 28a 102,800.

29

(Grants \$) If this amount includes foreign grants, check here ☐ 29a

30

(Grants \$) If this amount includes foreign grants, check here ☐ 30a

31 Other program services (attach schedule)

(Grants \$) If this amount includes foreign grants, check here ☐ 31a

32 Total program service expenses (add lines 28a through 31a)

32 102,800.

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV.)

(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
DAVID PORTER, 3450 DAIRY CREEK ROAD, SAN LUIS OBISPO, CA 93405	PRESIDENT 20.00	0.	0.	0.
KE-PING TSAO, 3450 DAIRY CREEK ROAD, SAN LUIS OBISPO, CA 93405	VICE PRESIDENT 1.00	0.	0.	0.
MORGEN HOULIS, 3450 DAIRY CREEK ROAD, SAN LUIS OBISPO, CA 93405	TREASURER 10.00	0.	0.	0.
GRACIA BELLO, 3450 DAIRY CREEK ROAD, SAN LUIS OBISPO, CA 93405	DIRECTOR 1.00	0.	0.	0.
LORENE CABRERA, 3450 DAIRY CREEK ROAD, SAN LUIS OBISPO, CA 93405	DIRECTOR 10.00	0.	0.	0.
DEE LACEY, 3450 DAIRY CREEK ROAD, SAN LUIS OBISPO, CA 93405	DIRECTOR 1.00	0.	0.	0.
GABY LEVINE, 3450 DAIRY CREEK ROAD, SAN LUIS OBISPO, CA 93405	DIRECTOR 5.00	0.	0.	0.
PANDORA NASH-KARNER, 3450 DAIRY CREEK ROAD, SAN LUIS OBISPO, CA 93405	DIRECTOR 1.00	0.	0.	0.
JOHN PETERSON, 3450 DAIRY CREEK ROAD, SAN LUIS OBISPO, CA 93405	DIRECTOR 1.00	0.	0.	0.
LAUREN SHAW, 3450 DAIRY CREEK ROAD, SAN LUIS OBISPO, CA 93405	DIRECTOR 20.00	0.	0.	0.
HELEN SIPSAS, 3450 DAIRY CREEK ROAD, SAN LUIS OBISPO, CA 93405	DIRECTOR 1.00	0.	0.	0.
LESLIE STONE, 3450 DAIRY CREEK ROAD, SAN LUIS OBISPO, CA 93405	DIRECTOR 1.00	0.	0.	0.
EVA VIGIL, 3450 DAIRY CREEK ROAD, SAN LUIS OBISPO, CA 93405	DIRECTOR 1.00	0.	0.	0.
DEBRA HOOVER, 3450 DAIRY CREEK ROAD, SAN LUIS OBISPO, CA 93405	BUSINESS MANAGER 40.00	37,530.	6,522.	0.
ELIZABETH SCOTT-GRAHAM, 3450 DAIRY CREEK ROAD, SAN LUIS OBISPO, CA 93405	DEVELOPMENT DIRECTOR 40.00	38,520.	3,257.	0.
TERESA LEES, 3450 DAIRY CREEK ROAD, SAN LUIS OBISPO, CA 93405	CHILD EDUCATION COORDINATOR 15.00	19,756.	3,216.	0.

**FRIENDS OF SAN LUIS OBISPO BOTANICAL
GARDEN**

77-0248682

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Sch. N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. 0.		
b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved N/A		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 N/A		
b	Gross receipts, included on line 9, for public use of club facilities N/A		
40a	Section 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	Section 501(c)(3) and (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," complete Schedule L, Part I		X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.		
d	Enter amount of tax on line 40c reimbursed by the organization 0.		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41	List the states with which a copy of this return is filed. CA		
42a	The books are in care of SAN LUIS OBISPO BOTANICAL GARDEN Telephone no. 805-541-1400 Located at 3450 DAIRY CREEK RD, SAN LUIS OBISPO, CA ZIP + 4 93405		
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)?		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.		
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?		X
	If "Yes," enter the name of the foreign country: 		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here [] and enter the amount of tax-exempt interest received or accrued during the tax year 43 N/A		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		X

Form 990-EZ (2008)

**FRIENDS OF SAN LUIS OBISPO BOTANICAL
GARDEN**

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Part VI **Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<input checked="" type="checkbox"/>
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		<input checked="" type="checkbox"/>
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<input checked="" type="checkbox"/>
49a Did the organization make any transfers to an exempt non-charitable related organization?		<input checked="" type="checkbox"/>
b If "Yes," was the related organization(s) a section 527 organization?		

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(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 \$100,000				

51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors each receiving over \$100,000		

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, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: *David S. Porter* Signature of officer Date: _____

DAVID S. PORTER PRESIDENT / BOARD OF DIRECTORS Type or print name and title

Paid Preparer's Use Only: Preparer's signature: *Cynthia Carnahan* Date: 11/11/09 Check if self-employed: ☒ Preparer's Identifying Number (See instr.): _____

Firm's name (or yours if self-employed), address, and ZIP + 4: CYNTHIA CARNAHAN, CPA
503 13TH STREET
PASO ROBLES, CA 93446-2226

EIN: _____ Phone no.: 805-239-2155

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

Form 990-EZ (2008)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization **FRIENDS OF SAN LUIS OBISPO BOTANICAL GARDEN**

Employer identification number
77-0248682

Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only one organization.)

- 1 ☐ A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 ☐ A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). (Attach Schedule H.)
- 4 ☐ A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 ☒ 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 exempt 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). (Complete the Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See section 509(a)(4). (see instructions)
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f ☐ If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box _____
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		
- (ii) A family member of a person described in (i) above? _____
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? _____
- h Provide the following information about the organizations the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule A (Form 990 or 990-EZ) 2008

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2008

FRIENDS OF SAN LUIS OBISPO BOTANICAL

Schedule A (Form 990 or 990-EZ) 2008 **GARDEN**

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Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	550,432.	268,737.	211,028.	640,616.	738,049.	2408862.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	65,540.	29,074.	34,063.	27,434.	31,644.	187,755.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 - 5	615,972.	297,811.	245,091.	668,050.	769,693.	2596617.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	300,628.				7,454.	308,082.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000				409,580.	407,848.	817,428.
c Add lines 7a and 7b	300,628.			409,580.	415,302.	1125510.
8 Public support. (Subtract line 7c from line 6)						1471107.

Section B. Total Support

Calendar year (or fiscal year beginning in)▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	615,972.	297,811.	245,091.	668,050.	769,693.	2596617.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,931.	6,107.	22,947.	1,595.	17,849.	50,429.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	1,931.	6,107.	22,947.	1,595.	17,849.	50,429.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12)						2647046.

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	55.58 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	74.42 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	1.91 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	2.46 %

19a 33 1/3% support tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☒

b 33 1/3% support tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Schedule A (Form 990 or 990-EZ) 2008

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.** Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

2008

Open To Public Inspection

Employer identification number
77-0248682

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
b ☐ Email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☒ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
GARDEN TOUR	GARDEN TOUR TICKET SALES		X	14,205.	0.	14,205.
EDEN RAFFLE	RAFFLE		X	5,210.	0.	5,210.
Total				19,415.		19,415.

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

FRIENDS OF SAN LUIS OBISPO BOTANICAL

Schedule G (Form 990 or 990-EZ) 2008

GARDEN

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Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events (Add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts				
	2 Less: Charitable contributions				
	3 Gross revenue (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses				
	8 Direct expense summary. Add lines 4 through 7 in column (d)				()
9 Net income summary. Combine lines 3 and 8 in column (d)					

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)					()
8 Net gaming income summary. Combine lines 1 and 7 in column (d)					

9 Enter the state(s) in which the organization operates gaming activities: _____	Yes	No
a Is the organization licensed to operate gaming activities in each of these states? _____	9a	
b If "No," Explain: _____		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? _____	10a	
b If "Yes," Explain: _____		
11 Does the organization operate gaming activities with nonmembers? _____	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? _____	12	

Schedule G (Form 990 or 990-EZ) 2008

FRIENDS OF SAN LUIS OBISPO BOTANICAL

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GARDEN

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13 Indicate the percentage of gaming activity operated in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► _____

Address ► _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?

15a

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____.

c If "Yes," enter name and address:

Name ► _____

Address ► _____

16 Gaming manager information:

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

17a

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Schedule G (Form 990 or 990-EZ) 2008

FYE: 12/31/2008

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = C	Tax Bonus Amt	Tax Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: BUILDINGS											
1	STORAGE SHED	9/01/99	1,117.00	0.00	0.00	932.70	111.70	1,044.40	72.60	S/L	10.0
2	GREEN HOUSE/SHADE HOUSE	12/31/00	3,893.00	0.00	0.00	2,724.30	389.30	3,113.60	779.40	S/L	10.0
10	EDUCATION BUILDING CIP	1/15/08	1,525,627.54	0.00c	0.00	0.00	39,118.65	39,118.65	1,486,508.89	S/L	39.0
14	BUILDING ACOUSTIC TILES	11/04/08	30,773.00	0.00c	0.00	0.00	131.51	131.51	30,641.49	S/L	39.0
15	BUILDING LANDSCAPING-2008	12/31/08	7,006.20	0.00c	0.00	0.00	0.00	0.00	7,006.20	S/L	15.0
16	STAINED GLASS WINDOWS	10/30/08	6,519.68	0.00c	0.00	0.00	27.86	27.86	6,491.82	S/L	39.0
17	BUILDING CONSTRUCTION-2008	12/31/08	2,250.91	0.00c	0.00	0.00	0.00	0.00	2,250.91	S/L	39.0
	BUILDINGS		1,577,187.33	0.00c	0.00	3,657.00	39,779.02	43,436.02	1,533,751.31		
Group: COMPUTER EQUIPMENT											
9	XEROX 8400	10/18/04	1,769.58	0.00	0.00	1,120.92	353.92	1,474.84	294.74	S/L	5.0
23	COMPUTER SYSTEMS-2008	3/07/08	330.25	0.00c	0.00	0.00	55.04	55.04	275.21	S/L	5.0
	COMPUTER EQUIPMENT		2,099.83	0.00c	0.00	1,120.92	408.96	1,529.88	569.95		
Group: FURN, FIXTURES & EQUIP											
3	SOUND SYSTEM	12/31/00	1,373.00	0.00	0.00	1,373.00	0.00	1,373.00	0.00	S/L	5.0
4	CANVAS COVER	9/15/02	5,323.00	0.00	0.00	5,323.00	0.00	5,323.00	0.00	S/L	5.0
5	PROJECTOR	3/16/05	2,814.00	0.00	0.00	1,548.80	562.80	2,111.60	702.40	S/L	5.0
11	GARDEN CART	6/30/07	8,367.65	0.00	0.00	836.77	1,673.53	2,510.30	5,857.35	S/L	5.0
19	CHAIRS	10/22/08	21,897.92	0.00c	0.00	0.00	521.38	521.38	21,376.54	S/L	7.0
20	COMPRESSOR	11/12/08	261.90	0.00c	0.00	0.00	6.24	6.24	255.66	S/L	7.0
21	DEMONSTRATION MIRROR	3/20/08	880.84	0.00c	0.00	0.00	94.38	94.38	786.46	S/L	7.0
22	GAS HEATING STOVE	2/13/08	2,039.37	0.00c	0.00	0.00	267.06	267.06	1,772.31	S/L	7.0
	FURN, FIXTURES & EQUIP		42,957.68	0.00c	0.00	9,081.57	3,125.39	12,206.96	30,750.72		
Group: GARDENS											
12	LIFE CELEBRATION GARDEN-C	1/15/08	6,091.08	0.00c	0.00	0.00	406.07	406.07	5,685.01	S/L	15.0
13	PREVIEW GARDEN	1/01/07	24,967.04	0.00	0.00	1,664.47	1,664.47	3,328.94	21,638.10	S/L	15.0
18	LIFE CELEBRATION-2008 COST	12/31/08	19,706.38	0.00c	0.00	0.00	0.00	0.00	19,706.38	S/L	39.0
	GARDENS		50,764.50	0.00c	0.00	1,664.47	2,070.54	3,735.01	47,029.49		
Group: IMPROVEMENTS											
6	ROAD	1/05/99	4,649.00	0.00	0.00	3,719.90	464.90	4,184.80	464.20	S/L	10.0
7	AMPHITHEATER	9/18/02	5,323.00	0.00	0.00	2,749.30	532.30	3,281.60	2,041.40	S/L	10.0
8	MASTER PLAN	6/30/98	105,844.00	0.00	0.00	63,504.27	7,056.27	70,560.54	35,283.46	S/L	15.0
	IMPROVEMENTS		115,816.00	0.00c	0.00	69,973.47	8,053.47	78,026.94	37,789.06		
	Grand Total		1,788,825.34	0.00c	0.00	85,497.43	53,437.38	138,934.81	1,649,890.53		

FORM 990-EZ	OTHER EXPENSES	STATEMENT	1
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DESCRIPTION	AMOUNT
ADMINISTRATIVE EXPENSE	27,564.
PROGRAM SERVICE EXPENSE	16,637.
ADVERTISING	24,644.
VOLUNTEER EXPENSE	1,155.
DEVELOPMENT	1,008.
DEPRECIATION EXPENSE	53,438.
VARIOUS DIRECT RENTAL COSTS	5,172.
TOTAL TO FORM 990-EZ, LINE 16	129,618.

FORM 990-EZ	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	2
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DESCRIPTION	AMOUNT
OTHER FUND BALANCE	-96.
TOTAL TO FORM 990-EZ, LINE 20	-96.

FORM 990-EZ	RENTAL INCOME	STATEMENT	3
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KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
VARIOUS DIRECT RENTAL INCOME	1	17,439.
TOTAL INCLUDED ON FORM 990-EZ, PART I, LINE 4		17,439.

FORM 990-EZ

INCOME AND COST OF GOODS SOLD
INCLUDED ON PART I, LINE 7A

STATEMENT 4

INCOME

1. GROSS RECEIPTS	12,229	
2. RETURNS AND ALLOWANCES		
3. LINE 1 LESS LINE 2		12,229
4. COST OF GOODS SOLD (LINE 13)	2,619	
5. GROSS PROFIT (LINE 3 LESS LINE 4)		9,610

COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR		
7. MERCHANDISE PURCHASED		
8. COST OF LABOR		
9. MATERIALS AND SUPPLIES	2,619	
10. OTHER COSTS		
11. ADD LINES 6 THROUGH 10		2,619
12. INVENTORY AT END OF YEAR		
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12). .		2,619

FORM 990-EZ

INFORMATION REGARDING TRANSFERS
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 5

- A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS,
DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL
BENEFIT CONTRACT? [] YES [X] NO
- B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS,
DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [] YES [X] NO

990-EZ PG 2

STATEMENT 6

CREATE AND MAINTAIN A BOTANICAL GARDEN CONSISTING OF MEDITERRANEAN CLIMATE PLANTS. CONDUCT EDUCATIONAL PROGRAMS, 10 LECTURES AND 29 TOURS BY TRAINED DOCENTS AT THE GARDEN TO THE PUBLIC AND 62 TOURS TO MORE THAN 1,700 SCHOOL AGED CHILDREN.