

or Section 4947(a)(1) Trust Treated as Private Foundation

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990PF for instructions and the latest information.

For calendar year 2023, or tax year beginning 01-01-2023, and ending 12-31-2023

Name of foundation: JAMES S BOWER FOUNDATION. A Employer identification number: 77-0229243. B Telephone number: (805) 564-8814. C If exemption application is pending, check here. D 1. Foreign organizations, check here. D 2. Foreign organizations meeting the 85% test, check here and attach computation. E If private foundation status was terminated under section 507(b)(1)(A), check here. F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here. H Check type of organization: Section 501(c)(3) exempt private foundation. J Accounting method: Accrual.

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes (cash basis only). Rows include Revenue (1-12) and Operating and Administrative Expenses (13-26), followed by summary rows 27-29.

**Part II Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .		60,943	60,943
	<b>2</b> Savings and temporary cash investments . . . . .	159,976	443,972	443,972
	<b>3</b> Accounts receivable ▶ <u>40,000</u>			
	Less: allowance for doubtful accounts ▶ _____		40,000	40,000
	<b>4</b> Pledges receivable ▶ _____			
	Less: allowance for doubtful accounts ▶ _____			
	<b>5</b> Grants receivable . . . . .			
	<b>6</b> Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . .		4,800	4,800
	<b>7</b> Other notes and loans receivable (attach schedule) ▶ <u>126,000</u>			
	Less: allowance for doubtful accounts ▶ _____ <u>0</u>	135,000	126,000	126,000
	<b>8</b> Inventories for sale or use . . . . .			
	<b>9</b> Prepaid expenses and deferred charges . . . . .			
	<b>10a</b> Investments—U.S. and state government obligations (attach schedule)			
	<b>b</b> Investments—corporate stock (attach schedule) . . . . .			
	<b>c</b> Investments—corporate bonds (attach schedule) . . . . .			
	<b>11</b> Investments—land, buildings, and equipment: basis ▶ _____			
Less: accumulated depreciation (attach schedule) ▶ _____				
<b>12</b> Investments—mortgage loans . . . . .				
<b>13</b> Investments—other (attach schedule) . . . . .	39,816,571	40,003,561	40,003,561	
<b>14</b> Land, buildings, and equipment: basis ▶ <u>2,454,608</u>				
Less: accumulated depreciation (attach schedule) ▶ <u>438,200</u>	2,042,059	2,016,408	2,016,408	
<b>15</b> Other assets (describe ▶ _____)	40,417,296	43,371,132	43,371,132	
<b>16 Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I)	82,570,902	86,066,816	86,066,816	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	57,495	63,854	
	<b>18</b> Grants payable . . . . .	200,000		
	<b>19</b> Deferred revenue. . . . .			
	<b>20</b> Loans from officers, directors, trustees, and other disqualified persons . . . . .			
	<b>21</b> Mortgages and other notes payable (attach schedule) . . . . .			
	<b>22</b> Other liabilities (describe ▶ _____)	59,778	23,826	
	<b>23 Total liabilities</b> (add lines 17 through 22) . . . . .	317,273	87,680	
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 24, 25, 29 and 30.</b>			
	<b>24</b> Net assets without donor restrictions . . . . .	82,253,629	85,979,136	
	<b>25</b> Net assets with donor restrictions . . . . .			
	<b>Foundations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 26 through 30.</b>			
	<b>26</b> Capital stock, trust principal, or current funds . . . . .			
	<b>27</b> Paid-in or capital surplus, or land, bldg., and equipment fund . . . . .			
	<b>28</b> Retained earnings, accumulated income, endowment, or other funds . . . . .			
<b>29 Total net assets or fund balances</b> (see instructions) . . . . .	82,253,629	85,979,136		
<b>30 Total liabilities and net assets/fund balances</b> (see instructions) . . . . .	82,570,902	86,066,816		

**Part III Analysis of Changes in Net Assets or Fund Balances**

<b>1</b> Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return) . . . . .	<b>1</b>	82,253,629
<b>2</b> Enter amount from Part I, line 27a . . . . .	<b>2</b>	-1,694,823
<b>3</b> Other increases not included in line 2 (itemize) ▶ _____	<b>3</b>	5,420,330
<b>4</b> Add lines 1, 2, and 3 . . . . .	<b>4</b>	85,979,136
<b>5</b> Decreases not included in line 2 (itemize) ▶ _____	<b>5</b>	0
<b>6</b> Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29 . . . . .	<b>6</b>	85,979,136

Part IV Capital Gains and Losses for Tax on Investment Income

Table with 4 columns: (a) List and describe the kind(s) of property sold, (b) How acquired, (c) Date acquired, (d) Date sold. Rows include JENSEN QUALITY GROWTH Y, TRANSAMERICA INTERNATIONAL EQUITY I, etc.

Table with 4 columns: (e) Gross sales price, (f) Depreciation allowed, (g) Cost or other basis plus expense of sale, (h) Gain or (loss). Rows include values like 120,000, 240,000, 250,000, etc.

Table with 4 columns: (i) F.M.V. as of 12/31/69, (j) Adjusted basis as of 12/31/69, (k) Excess of col. (i) over col. (j), (l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h)).

Summary rows for capital gain net income or (net capital loss) and net short-term capital gain or (loss).

Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

Table for excise tax calculation with 11 rows. Includes instructions for exempt operating foundations, tax under section 511, and tax due.

Part VI-A Statements Regarding Activities

1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?

Table with 3 columns: Question, Yes, No. Row 1a: Yes, No.

b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition.

Table with 3 columns: Question, Yes, No. Row 1b: Yes, No.

If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.

c Did the foundation file Form 1120-POL for this year?

Table with 3 columns: Question, Yes, No. Row 1c: Yes, No.

d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. (2) On foundation managers.

Table with 3 columns: Question, Yes, No. Row 1d: Yes, No.

e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers.

2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.

Table with 3 columns: Question, Yes, No. Row 2: Yes, No.

3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes.

Table with 3 columns: Question, Yes, No. Row 3: Yes, No.

4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?

Table with 3 columns: Question, Yes, No. Row 4a: Yes, No.

b If "Yes," has it filed a tax return on Form 990-T for this year?

Table with 3 columns: Question, Yes, No. Row 4b: Yes, No.

5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.

Table with 3 columns: Question, Yes, No. Row 5: Yes, No.

6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: By language in the governing instrument, or By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?

Table with 3 columns: Question, Yes, No. Row 6: Yes, No.

7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV.

Table with 3 columns: Question, Yes, No. Row 7: Yes, No.

8a Enter the states to which the foundation reports or with which it is registered (see instructions) CA

Table with 3 columns: Question, Yes, No. Row 8a: Yes, No.

b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation.

Table with 3 columns: Question, Yes, No. Row 8b: Yes, No.

9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2023 or the taxable year beginning in 2023? See the instructions for Part XIII. If "Yes," complete Part XIII.

Table with 3 columns: Question, Yes, No. Row 9: Yes, No.

10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.

Table with 3 columns: Question, Yes, No. Row 10: Yes, No.

11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions.

Table with 3 columns: Question, Yes, No. Row 11: Yes, No.

12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions.

Table with 3 columns: Question, Yes, No. Row 12: Yes, No.

13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address WWW.JSBOWERFOUNDATION.ORG

Table with 3 columns: Question, Yes, No. Row 13: Yes, No.

14 The books are in care of JAMES S BOWER FOUNDATION Telephone no. (805) 564-8814 Located at 26 WEST MICHELTORENA ST SANTA BARBARA CA 931017169 ZIP+4

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here and enter the amount of tax-exempt interest received or accrued during the year.

Table with 3 columns: Question, Yes, No. Row 15: Yes, No.

16 At any time during calendar year 2023, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign country.

Table with 3 columns: Question, Yes, No. Row 16: Yes, No.

**Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required**

**File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.**

- 1a** During the year did the foundation (either directly or indirectly):
  - (1)** Engage in the sale or exchange, or leasing of property with a disqualified person? . . . . .
  - (2)** Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? . . . . .
  - (3)** Furnish goods, services, or facilities to (or accept them from) a disqualified person?
  - (4)** Pay compensation to, or pay or reimburse the expenses of, a disqualified person?
  - (5)** Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? . . . . .
  - (6)** Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)
- b** If any answer is "Yes" to 1a(1)–(6); did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions
- c** Organizations relying on a current notice regarding disaster assistance check here. . . . .
- d** Did the foundation engage in a prior year in any of the acts described in 1a, other than exempted acts, that were not corrected before the first day of the tax year beginning in 2023? . . . . .
- 2** Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):
  - a** At the end of tax year 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023? . . . . .  
If "Yes," list the years ► 20\_\_\_, 20\_\_\_, 20\_\_\_, 20\_\_\_
  - b** Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions.) . . . . .
  - c** If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ► 20\_\_\_, 20\_\_\_, 20\_\_\_, 20\_\_\_
- 3a** Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? . . . . .
- b** If "Yes," did it have excess business holdings in 2023 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969; **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period?(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2023.) . . . . .
- 4a** Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?
- b** Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2023?

	Yes	No
<b>1a(1)</b>		No
<b>1a(2)</b>		No
<b>1a(3)</b>		No
<b>1a(4)</b>	Yes	
<b>1a(5)</b>		No
<b>1a(6)</b>		No
<b>1b</b>		No
<b>1d</b>		No
<b>2a</b>		No
<b>2b</b>		
<b>3a</b>		No
<b>3b</b>		
<b>4a</b>		No
<b>4b</b>		No

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

- 5a During the year did the foundation pay or incur any amount to:
(1) Carry on propaganda, or otherwise attempt to influence legislation...
(2) Influence the outcome of any specific public election...
(3) Provide a grant to an individual for travel, study, or other similar purposes...
(4) Provide a grant to an organization other than a charitable, etc., organization...
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes...
b If any answer is "Yes" to 5a(1)-(5); did any of the transactions fail to qualify under the exceptions...
c Organizations relying on a current notice regarding disaster assistance check...
d If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax...
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?
b If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?

Table with 3 columns: Question ID, Yes, No. Rows include 5a(1) through 8.

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation. See instructions

Table with 5 columns: (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 and deferred compensation, (e) Expense account, other allowances. Includes entries for HARVEY BOTTELSEN, CHRISTOPHER A JACOBS, DAVID ALVARADO, and JON CLARK.

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."


Table with 5 columns: (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 and deferred compensation, (e) Expense account, other allowances. Includes entries for PATRICIA MADRIGAL and JOLETTE CORBETT.

Total number of other employees paid over \$50,000.

**Part VII** **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** *(continued)*

**3** **Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".**

<b>(a)</b> Name and address of each person paid more than \$50,000	<b>(b)</b> Type of service	<b>(c)</b> Compensation
MERCER ADVISORS 800 MARKET STREET STE 1800 ST LOUIS, MO 63101	INVESTMENT MANAGEMENT	100,000

**Total** number of others receiving over \$50,000 for professional services. . . . . 

0

**Part VIII- Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
<b>1</b> <hr/> <hr/>	
<b>2</b> <hr/> <hr/>	
<b>3</b> <hr/> <hr/>	
<b>4</b> <hr/> <hr/>	

**Part VIII- Summary of Program-Related Investments (see instructions)**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
<b>1</b> ON MARCH 31, 2021 THE FOUNDATION LOANED \$300,000 TO THE WHITE BUFFALO LAND TRUST (A 501C3 ORGANIZATION). THE INTEREST RATE ON THE LOAN IS 3.75%. AS OF DECEMBER 31, 2023, THE OUTSTANDING BALANCE OF THE NOTE IS \$126,000, WITH AN ACCRUED INTEREST RECEIVABLE OF \$1,288. THE NOTE RECEIVABLE AND ALL UNPAID INTEREST IS DUE ON MARCH 28, 2024.	0
<b>2</b> <hr/> <hr/>	
<b>3</b> All other program-related investments. See instructions. <hr/> <hr/>	
<b>Total.</b> Add lines 1 through 3 . . . . .	0

**Part IX Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities. . . . .	<b>1a</b>	40,126,207
<b>b</b>	Average of monthly cash balances. . . . .	<b>1b</b>	402,157
<b>c</b>	Fair market value of all other assets (see instructions). . . . .	<b>1c</b>	43,203,970
<b>d</b>	<b>Total</b> (add lines 1a, b, and c). . . . .	<b>1d</b>	83,732,334
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). . . . .	<b>1e</b>	0
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0
<b>3</b>	Subtract line 2 from line 1d. . . . .	<b>3</b>	83,732,334
<b>4</b>	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions). . . . .	<b>4</b>	1,255,985
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3.. . . .	<b>5</b>	82,476,349
<b>6</b>	<b>Minimum investment return.</b> Enter 5% (0.05) of line 5. . . . .	<b>6</b>	4,123,817

**Part X Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here  and do not complete this part.)

<b>1</b>	Minimum investment return from Part IX, line 6. . . . .	<b>1</b>	4,123,817
<b>2a</b>	Tax on investment income for 2022 from Part V, line 5. . . . .	<b>2a</b>	31,361
<b>b</b>	Income tax for 2022. (This does not include the tax from Part V.). . . . .	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b. . . . .	<b>2c</b>	31,361
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1. . . . .	<b>3</b>	4,092,456
<b>4</b>	Recoveries of amounts treated as qualifying distributions. . . . .	<b>4</b>	0
<b>5</b>	Add lines 3 and 4. . . . .	<b>5</b>	4,092,456
<b>6</b>	Deduction from distributable amount (see instructions). . . . .	<b>6</b>	0
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1. . . . .	<b>7</b>	4,092,456

**Part XI Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26. . . . .	<b>1a</b>	4,128,822
<b>b</b>	Program-related investments—total from Part VIII-B	<b>1b</b>	0
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes. . . . .	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required). . . . .	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule). . . . .	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part XII, line 4.. . . .	<b>4</b>	4,128,822

**Part XII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2022	(c) 2022	(d) 2023
<b>1</b> Distributable amount for 2023 from Part X, line 7				4,092,456
<b>2</b> Undistributed income, if any, as of the end of 2022:				
<b>a</b> Enter amount for 2022 only. . . . .			0	
<b>b</b> Total for prior years: 20 ____, 20 ____, 20 ____		0		
<b>3</b> Excess distributions carryover, if any, to 2022:				
<b>a</b> From 2018. . . . .				
<b>b</b> From 2019. . . . .				
<b>c</b> From 2020. . . . .				
<b>d</b> From 2021. . . . .				
<b>e</b> From 2022. . . . .	318,890			
<b>f</b> <b>Total</b> of lines 3a through e. . . . .	318,890			
<b>4</b> Qualifying distributions for 2023 from Part XI, line 4: ▶ \$ <u>4,128,822</u>				
<b>a</b> Applied to 2022, but not more than line 2a			0	
<b>b</b> Applied to undistributed income of prior years (Election required—see instructions). . . . .		0		
<b>c</b> Treated as distributions out of corpus (Election required—see instructions). . . . .	0			
<b>d</b> Applied to 2023 distributable amount				4,092,456
<b>e</b> Remaining amount distributed out of corpus	36,366			
<b>5</b> Excess distributions carryover applied to 2023. (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	355,256			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b. . . . .		0		
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0		
<b>d</b> Subtract line 6c from line 6b. Taxable amount—see instructions. . . . .		0		
<b>e</b> Undistributed income for 2022. Subtract line 4a from line 2a. Taxable amount—see instructions. . . . .			0	
<b>f</b> Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024				0
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions). . . . .	0			
<b>8</b> Excess distributions carryover from 2018 not applied on line 5 or line 7 (see instructions)	0			
<b>9</b> <b>Excess distributions carryover to 2024.</b> Subtract lines 7 and 8 from line 6a	355,256			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2019				
<b>b</b> Excess from 2020				
<b>c</b> Excess from 2021. . . . .				
<b>d</b> Excess from 2022	318,890			
<b>e</b> Excess from 2023	36,366			

**Part XIII Private Operating Foundations** (see instructions and Part VI-A, question 9)

<b>1a</b> If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2023, enter the date of the ruling . . . . .					
<b>b</b> Check box to indicate whether the organization is a private operating foundation described in section <input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 4942(j)(5)					
<b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed . . . . .	Tax year	Prior 3 years			<b>(e) Total</b>
	<b>(a) 2023</b>	<b>(b) 2022</b>	<b>(c) 2021</b>	<b>(d) 2020</b>	
<b>b</b> 85% (0.85) of line 2a . . . . .					
<b>c</b> Qualifying distributions from Part XI, line 4 for each year listed . . . . .					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c . . . . .					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:					
<b>a</b> "Assets" alternative test—enter:					
<b>(1)</b> Value of all assets . . . . .					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i)					
<b>b</b> "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part IX, line 6 for each year listed . .					
<b>c</b> "Support" alternative test—enter:					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . .					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . . .					
<b>(3)</b> Largest amount of support from an exempt organization					
<b>(4)</b> Gross investment income					

**Part Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)**

- 1 Information Regarding Foundation Managers:**
- a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)
  - b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

**2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here  if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions

- a** The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:  
 JON CLARK  
 26 W MICHELTORENA  
 SANTA BARBARA, CA 93101  
 (805) 564-8814
- b** The form in which applications should be submitted and information and materials they should include:  
 ALL APPLICATIONS DONE ELECTRONICALLY. SEE INSTRUCTIONS AND CONTACT INFO ON WEBSITE (JSBOWERFOUNDATION.ORG)
- c** Any submission deadlines:  
 SEE WEBSITE FOR CYCLE SUBMISSION
- d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:  
 THE FOUNDATION LIMITS ITS GRANTS TO FOUR CATEGORIES: EDUCATION, SCIENTIFIC, RELIGIOUS AND CHARITABLE

**Part** Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i> AHA ATTITUDE HARMONY ACHIEVEMENT  1209 DE LA VINA STREET SUITE A SANTA BARBARA, CA 93101	NONE	P C	ALLY AFTER SCHOOL PROGRAMS	10,000
ALL SAINTS-BY-THE-SEA  83 EUCALYPTUS LANE SANTA BARBARA, CA 93108	NONE	P C	JIM BOWER GOLF TOURNAMENT FOR COMMUNITY OUTREACH	20,000
ANGELS FOSTER CARE OF SANTA BARBARA  11 W VICTORIA STREET 207B SANTA BARBARA, CA 93101	NONE	P C	KINSHIP ANGELS	10,000
CARPINTERIA CHILDREN'S PROJECT  5201 8TH STREET SUITE 100 CARPINTERIA, CA 93013	NONE	P C	EARLY CHILDHOOD EDUCATION & RESOURCE CENTER	217,500
CHILD ABUSE LISTENING MEDIATION INC  1236 CHAPALA STREET SANTA BARBARA, CA 93101	NONE	P C	CONTINUOUS QUALITY IMPROVEMENT EVALUATION	200,000
CHILDREN FAMILY RESOURCE SERVICES  3970 LA COLINA ROAD SUITE 2 SANTA BARBARA, CA 93110	NONE	P C	WELCOME EVERY BABY FAMILY CONNECTS	30,000
COASTAL RANCHES CONSERVANCY  68 HOLLISTER RANCH ROAD GAVIOTA, CA 93117	NONE	P C	GAVIOTA CREEK WATERSHED RESTORATION	15,000
COMMUNITY ENVIRONMENTAL COUNCIL INC  26 W ANAPAMU STREET 2ND FLOOR SANTA BARBARA, CA 93101	NONE	P C	CENTRAL COAST CLIMATE JUSTICE NETWORK	415,000
COURT APPOINTED SPECIAL ADVOCATES O  118 E FIGUEROA STREET SANTA BARBARA, CA 93101	NONE	P C	CASA EARLY YEARS ADVOCACY PROGRAM	10,000
DIGNITYMOVES  2406 BUSH STREET SAN FRANCISCO, CA 94115	NONE	P C	INTERIM SUPPORTIVE HOUSING IN SANTA BARBARA COUNTY	150,000
DREAM FOUNDATION  1528 CHAPALA STREET 304 SANTA BARBARA, CA 93101	NONE	P C	DREAMS FOR SANTA BARBARA SENIORS	5,000
ENVIRONMENTAL DEFENSE CENTER  906 GARDEN STREET SANTA BARBARA, CA 93101	NONE	P C	SANTA BARBARA CHANNEL CLEAN ENERGY TRANSITION	20,000
FAMILY SERVICE AGENCY OF SANTA BARB  123 W GUTIERREZ STREET SANTA BARBARA, CA 93101	NONE	P C	LOMPOC COMMUNITY CHANGERS PROGRAM	25,000
FAMILY THERAPY INSTITUTE  23 W MISSION STREET	NONE	P C	SHARED CROSSING RESEARCH INITIATIVE	15,000

SANTA BARBARA,CA 93101 FISCAL SPONSORSHIP ALLIES	NONE	P C	LARGE FORMAT BATTERY ENERGY STORAGE R&D	50,000
3500 DEPAUW BOULEVARD SUITE 3090 INDIANAPOLIS,IN 46268				
FREEDOM 4 YOUTH	NONE	P C	GENERAL OPERATING SUPPORT	40,000
187 S PATTERSON AVENUE SANTA BARBARA,CA 93111				
FUND FOR SANTA BARBARA INC	NONE	P C	NPRN, CAPACITY BUILDING & YOUTH MAKING CHANGE	45,000
1524 1/2 STATE STREET SANTA BARBARA,CA 93101				
FUTURE LEADERS OF AMERICA	NONE	P C	CORE OPERATING SUPPORT	50,000
402 E GUTIERREZ STREET SANTA BARBARA,CA 93101				
GATEWAY EDUCATIONAL SERVICES	NONE	P C	LIFT EVERY STUDENT	26,400
185 S PATTERSON AVENUE SUITE E GOLETA,CA 93111				
GAVIOTA COAST CONSERVANCY	NONE	P C	GAVIOTA COAST CONSERVANCY OPERATIONS	25,000
PO BOX 1099 GOLETA,CA 93116				
GOLETA EDUCATION FOUNDATION	NONE	P C	MENTAL HEALTH SERVICES IN AFTER SCHOOL PROGRAMS	25,000
PO BOX 1177 GOLETA,CA 93116				
HEALING JUSTICE SANTA BARBARA	NONE	P C	LEADERSHIP DEVELOPMENT & ADVOCACY W/BLACK STUDENTS	10,000
PO BOX 8628 SANTA BARBARA,CA 93101				
HOSPICE OF SANTA BARBARA INC	NONE	P C	ADVANCE CARE PLANNING AND PATIENT CARE SERVICES	262,500
2050 ALAMEDA PADRE SERRA SANTA BARBARA,CA 93101				
ISLA VISTA YOUTH PROJECTS	NONE	P C	GENERAL OPERATING SUPPORT, LEAP: LEARN.ENGAGE.ADVOCATE.PARTNER.	132,500
6842 PHELPS ROAD GOLETA,CA 93117				
KINGDOM CAUSES LONG BEACH	NONE	P C	LOMPOC PREVENTION & PROTECTION PILOT PROGRAM	25,000
946 LINDEN AVENUE LONG BEACH,CA 90813				
LEADING FROM WITHIN	NONE	P C	IMPLEMENTING SHIFTS IN OUR SECTOR	25,000
PO BOX 806 SANTA BARBARA,CA 93102				
LEGACY PHILANTHROPY WORKS	NONE	P C	WILDFIRE RESILIENT IN SANTA BARBARA COUNTY	10,000
521 SANTA BARBARA STREET SANTA BARBARA,CA 93101				
LOMPOC TEEN CENTER	NONE	P C	GENERAL OPERATING SUPPORT	15,000
732 N H STREET LOMPOC,CA 93436				
MARIAN REGIONAL MEDICAL CENTER FOUN	NONE	P C	MARIAN OBSTETRICS & GYNECOLOGY RESIDENCY CLINIC	25,000
1400 E CHURCH STREET SANTA MARIA,CA 93454				
MENTAL HEALTH ASSOCIATION IN SANTA	NONE	P C	MENTAL HEALTH MATTERS @ SBUSD	10,000
617 GARDEN STREET SANTA BARBARA,CA 931011664				
NATURAL CAPITALISM SOLUTIONS	NONE	P C	CLEAN COALITION	25,000

11823 N 75TH STREET LONGMONT, CO 80503				
NEW BEGINNINGS COUNSELING CENTER  530 E MONTECITO STREET SUITE 101 SANTA BARBARA, CA 93103	NONE	PC	NURSE PRACTITIONER FOR HOMELESS PROGRAMS	10,000
NEW VENTURE FUND  1828 L STREET NW SUITE 300A WASHINGTON, DC 20036	NONE	PC	AMERICA VOTES	50,000
PLANNED PARENTHOOD INC  518 GARDEN STREET SANTA BARBARA, CA 93101	NONE	PC	GENERAL OPERATING	55,000
SANCTUARY CENTERS OF SANTA BARBARA  1136 DE LA VINA STREET SANTA BARBARA, CA 93101	NONE	PC	INTEGRATED CARE CLINIC SERVING YOUTH	25,000
SANSUM CLINIC  PO BOX 1200 SANTA BARBARA, CA 93102	NONE	PC	PALLIATIVE CARE & ADVANCED CARE PLANNING	100,000
SANTA BARBARA AGRICULTURE FARM EDUC  PO BOX 1033 SUMMERLAND, CA 93067	NONE	PC	EMERGENCY CAPITAL NEEDS TO SAVE SUMMERLAND FARM	10,000
SANTA BARBARA ALTERNATIVE TO VIOLEN  PO BOX 3294 SANTA BARBARA, CA 93130	NONE	PC	COLLABORATION: SBUSD AND SAFE SCHOOLS	55,000
SANTA BARBARA BUCKET BRIGADE  PO BOX 50640 SANTA BARBARA, CA 93150	NONE	PC	BUCKET BRIGADE ACADEMY	10,000
SANTA BARBARA COTTAGE HOSPITAL FOUN  400 W PUEBLO STREET SANTA BARBARA, CA 93105	NONE	PC	COTTAGE ADVANCE CARE PLANNING PROGRAM	175,000
SANTA BARBARA EDUCATION FOUNDATION  1330 STATE STREET SUITE 201 SANTA BARBARA, CA 93101	NONE	PC	THE OLLIN PROJECT, INNOVATE DP, WHAT IS LOVE, MISSION SCHOLARS: COLLEGE ACCESS PROGRAM	165,000
SANTA BARBARA FOUNDATION  15 E CARRILLO STREET SANTA BARBARA, CA 93101	NONE	PC	VARIOUS PROGRAMS	65,000
SANTA BARBARA MUSEUM OF NATURAL HIS  2559 PUESTA DEL SOL SANTA BARBARA, CA 93105	NONE	PC	REPATRIATION PROJECT	5,000
SANTA BARBARA NEIGHBORHOOD CLINICS  923 N MILPAS STREET SANTA BARBARA, CA 93105	NONE	PC	WESTSIDE NEIGHBORHOOD CLINIC EXPANSION	50,000
SANTA BARBARA PARTNERS IN EDUCATION  3970 LA COLINA ROAD 9 SANTA BARBARA, CA 93110	NONE	PC	COMPUTERS FOR FAMILIES MOBILE HUB	10,000
SANTA BARBARA RESPONSE NETWORK  115 WEST CANON PERDIDO SANTA BARBARA, CA 93101	NONE	PC	GENERAL SUPPORT	20,000

SANTA BARBARA TRUST FOR HISTORIC PR	NONE	P C	KING CARLOS EXHIBIT	5,000
123 EAST CANON PERDIDO STREET SANTA BARBARA, CA 931012215				
SARAH HOUSE	NONE	P C	CONTINUING KINDNESS	20,000
2612 MODOC ROAD SANTA BARBARA, CA 93105				
SAVIE HEALTH CORP	NONE	P C	SAVIE HEALTH CLINIC IN LOMPOC	25,000
1111 E OCEAN AVENUE 2 LOMPOC, CA 93436				
STORYTELLER CHILDREN'S CENTER INC	NONE	P C	GENERAL OPERATING SUPPORT	40,000
2115 STATE STREET SANTA BARBARA, CA 93105				
THE VOTER PARTICIPATION CENTER	NONE	P C	VOTER MOBILIZATION	50,000
122 BRYANT STREET NW 2 WASHINGTON, DC 20001				
TRANSITION HOUSE	NONE	P C	MOM'S INFANT CARE CENTER	25,000
425 E COTA STREET SANTA BARBARA, CA 93101				
UC SANTA BARBARA FOUNDATION	NONE	P C	COMMUNITY FELLOWS FUND	200,000
UNIVERSITY OF CALIFORNIA SANTA BARBARA SANTA BARBARA, CA 93106				
UNITED WAY OF SANTA BARBARA COUNTY	NONE	P C	FUN IN THE SUN	10,000
320 E GUTIERREZ STREET SANTA BARBARA, CA 93101				
VISITING NURSE HOSPICE CARE FOUNDAT	NONE	P C	STRATEGIC INITIATIVES	40,000
222 E CANON PERDIDO STREET SANTA BARBARA, CA 93101				
VNA HEALTH	NONE	P C	PEDIATRIC CONCURRENT CARE PROGRAM	30,000
509 E MONTECITO STREET SUITE 200 SANTA BARBARA, CA 93103				
WESTMONT COLLEGE	NONE	P C	PEAC NURSING PROGRAM	47,955
955 LA PAZ ROAD SANTA BARBARA, CA 93108				
WILDERNESS YOUTH PROJECT	NONE	P C	GENERAL OPERATING FOR BRIDGE TO NATURE, THE SEA LEAGUE	40,000
5386 HOLLISTER SUITE D SANTA BARBARA, CA 93111				
WOMEN'S ECONOMIC VENTURES OF SANTA	NONE	P C	GENERAL OPERATING SUPPORT	10,000
21 E CANON PERDIDO STREET SUITE 301 SANTA BARBARA, CA 93101				
WORLD TELEHEALTH INITIATIVE	NONE	P C	PHILANTHROPIC HEALTHCARE IN VULNERABLE COMMUNITIES	20,000
7402 HOLLISTER AVENUE SANTA BARBARA, CA 93117				
<b>Total . . . . .</b>			<b>3a</b>	<b>3,311,855</b>

**b** Approved for future payment

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**Total** . . . . . ▶ **3b**

**0**

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Table with 5 columns: (a) Business code, (b) Amount, (c) Exclusion code, (d) Amount, (e) Related or exempt function income. Rows include program service revenue, interest income, membership dues, dividends, rental income, and other revenue.

Part XV-B Relationship of Activities to the Accomplishment of Exempt Purposes

Table with 2 columns: Line No., Explain below how each activity for which income is reported in column (e) of Part XV-A contributed importantly to the accomplishment of the foundation's exempt purposes.



## **Additional Data**

[Return to Form](#)

**Software ID:**

**Software Version:**

**Form 990PF - Special Condition Description:**

**Special Condition Description**

# TY 2023 IRS 990 e-File Render

**Name:** JAMES S BOWER FOUNDATION

**EIN:** 77-0229243

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
THOMAS RIDGE CPA	13,950	4,185		9,765
HUTCHINSON & BLOODGOOD LLP	12,699	3,810		8,889

**Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.**

**TY 2023 IRS 990 e-File Render**

**Name:** JAMES S BOWER FOUNDATION

**EIN:** 77-0229243

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
LAND	2006-12-21	1,408,204		L		0	0		
BUILDING	2006-12-21	725,438	290,176	SL	40.0000000000000	18,136	0		
IMPROVEMENTS	2006-12-21	21,848	8,736	SL	40.0000000000000	546	0		
FURNITURE	2006-12-21	55,000	55,000	SL	7.0000000000000	0	0		
OFFICE ARTWORK & FRAMES	2007-06-30	34,457		L		0	0		
ORIENTAL RUGS	2007-02-02	8,000	8,000	SL	10.0000000000000	0	0		
OFFICE DECOR	2007-03-02	525	525	SL	7.0000000000000	0	0		
OFFICE FURNITURE	2007-03-23	525	525	SL	7.0000000000000	0	0		
CONFERENCE TABLE & CHAIRS	2007-03-23	9,866	9,866	SL	10.0000000000000	0	0		
TABLE & BOOKCASE	2007-03-23	889	889	SL	10.0000000000000	0	0		
2X OFFICE SAFES	2007-03-23	2,400	2,400	SL	7.0000000000000	0	0		
HARDWOOD FLOORS	2007-03-23	1,650	866	SL	30.0000000000000	55	0		
CARPETS	2007-03-23	5,799	5,799	SL	15.0000000000000	0	0		
STUDIO CONSTRUCTION	2008-02-13	12,539	4,669	SL	40.0000000000000	313	0		
STUDIO CONSTRUCTION	2008-02-21	13,289	4,925	SL	40.0000000000000	332	0		
STUDIO CONSTRUCTION	2008-03-10	16,768	6,215	SL	40.0000000000000	419	0		
STUDIO CONSTRUCTION	2008-09-10	9,956	3,569	SL	40.0000000000000	249	0		
WOOD BLINDS	2008-03-05	473	178	SL	40.0000000000000	12	0		
COMPUTER	2013-12-31	1,331	1,197	SL	10.0000000000000	134	0		
PHONE SYSTEM	2014-04-10	3,158	3,158	SL	5.0000000000000	0	0		
COMPUTER	2015-03-31	929	929	SL	5.0000000000000	0	0		
IMPROVEMENTS-PHASE II	2019-07-08	6,243	546	SL	40.0000000000000	156	0		
LANDSCAPING IMPROVEMENTS	2019-07-22	18,294	1,562	SL	40.0000000000000	457	0		
COMPUTER	2019-02-04	1,280	1,003	SL	5.0000000000000	256	0		
SERVER	2019-06-17	3,956	2,769	SL	5.0000000000000	659	0		
CAMERA & LIGHTING	2019-08-01	5,295	3,618	SL	5.0000000000000	1,059	0		
ROOF/FACIA/GUTTERS	2020-11-18	33,600	1,750	SL	40.0000000000000	840	0		
SOLAR PANELS	2021-03-26	16,010	700	SL	40.0000000000000	400	0		
HVACS	2022-11-22	44,000	92	SL	40.0000000000000	1,100	0		

## TY 2023 IRS 990 e-File Render

**Name:** JAMES S BOWER FOUNDATION

**EIN:** 77-0229243

**Election:** PURUSANT TO IRC SECTION 4942(H)(2) AND REGULATION 53.4942(A)-3(D)(2), THE FOUNDATION HEREBY ELECTS TO TREAT CURRENT YEAR QUALIFYING DISTRIBUTIONS IN EXCESS OF THE IMMEDIATELY PRECEDING TAX YEAR'S UNDISTRIBUTED INCOME AS BEING MADE OUT OF CORPUS.SIGNED:

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# TY 2023 IRS 990 e-File Render

**Name:** JAMES S BOWER FOUNDATION

**EIN:** 77-0229243

Identifier	Return Reference	Explanation
LIST OF CONTROLLED ENTITIES	FORM 990-PF, PAGE 5, PART VI-A, LINE 11	NAME OF ORGANIZATION OWNERSHIP----- TOURNAMENT PATIO APARTMENTS, LLC 100%26 W. MICHELTORENA STREETSANTA BARBARA, CA 93101PARTNERSHIP FEDERAL ID #20-3359021EXCESS BUSINESS HOLDING: NO

**TY 2023 IRS 990 e-File Render****Name:** JAMES S BOWER FOUNDATION**EIN:** 77-0229243

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
MERCER HEDGE FUND INVESTORS SP-I SERIES B	FMV	8,900,823	8,900,823
JENSEN QUALITY GROWTH FD	FMV	645,486	645,486
MFS INTL VALUE	FMV	1,920,231	1,920,231
GRANDEUR PEAK INTL	FMV	1,602,460	1,602,460
WESTERN ASSET INCOME IS	FMV	1,697,627	1,697,627
TRANSAMERICA INTERNATIONAL	FMV	3,520,822	3,520,822
VANGUARD TOTAL BOND MARK	FMV	6,706,206	6,706,206
BOSTON COMMON ESG IMPACT	FMV	1,883,217	1,883,217
BOSTON TRUST WALDEN SMALL	FMV	3,201,423	3,201,423
MIROVA GLOBAL SUSTAINABILITY	FMV	3,875,575	3,875,575
NINETY ONE EMERGING MARK	FMV	4,196,463	4,196,463
IMPAX GLOBAL ENVIRONMENTAL	FMV	1,853,228	1,853,228

**TY 2023 IRS 990 e-File Render****Name:** JAMES S BOWER FOUNDATION**EIN:** 77-0229243

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
FURNISHINGS AND EQUIPMENT	86,513	85,592	921	921
BUILDINGS	777,990	329,003	448,987	448,987
ARTWORK	34,457	0	34,457	34,457
LAND	1,408,204	0	1,408,204	1,408,204
IMPROVEMENTS	147,444	23,605	123,839	123,839

**TY 2023 IRS 990 e-File Render****Name:** JAMES S BOWER FOUNDATION**EIN:** 77-0229243

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
INVESTMENT IN TOURNAMENT PATIO APTS, LLC	18,690,281	18,672,446	18,672,446
INVESTMENT IN 2151 MICHELSON, LP	835,158	812,763	812,763
INVESTMENT IN CITY OFFICE, LP	668,955	680,901	680,901
INVESTMENT IN WILLOW TREE APTS, LP	3,709,237	3,630,272	3,630,272
INVESTMENT IN CAMINO DE ORO APTS, LP	710,263	700,049	700,049
INVESTMENT IN CASA DEL LAGO INVESTORS, LTD	1,778,741	1,869,187	1,869,187
INVESTMENT IN LEGACY VENTURE IX, LLC	1,485,320	1,410,115	1,410,115
INVESTMENT IN LAPIS MUNICIPAL OPPORTUNITIES FUND IV, LP	880,371	904,551	904,551
INVESTMENT IN NALANDA INDIA EQUITY FUND LIMITED	247,561	294,647	294,647
INVESTMENT IN CORTEN CAPITAL I LP	730,578	900,192	900,192
INVESTMENT IN LEGACY VENTURE X, LLC	212,046	280,786	280,786
ACCRUED DIVIDENDS RECEIVABLE	31,778	23,944	23,944
DUE FROM CAMINO DEL ORO	30,000	42,500	42,500
DUE FROM WILLOW TREE	66,193	79,431	79,431
ACCRUED INTEREST RECEIVABLE	949	1,288	1,288
DUE FROM CASA DEL LAGO	22,888	0	0
INVESTMENT IN LEGACY VENTURE XI	26,072	52,230	52,230
INVESTMENT IN LEGAL & GENERAL S&P 500	10,290,905	12,995,830	12,995,830
EXCISE TAX RECEIVABLE	0	20,000	20,000

**TY 2023 IRS 990 e-File Render****Name:** JAMES S BOWER FOUNDATION**EIN:** 77-0229243

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BUSINESS MEALS	10,833	0		10,833
DUES AND SUBSCRIPTIONS	15,673	0		15,673
OFFICE EXPENSES	5,863	0		5,863
REPAIRS AND MAINTENANCE	8,154	679		7,475
COMPUTER EXPENSES	15,998	0		15,998
INTERNET	2,011	0		2,011
INSURANCE	80,781	13,004		67,776
POSTAGE & DELIVERY	189	0		189
TELEPHONE	2,834	236		2,598
UTILITIES	3,116	260		2,856
PAYROLL PROCESSING	4,656	0		4,656
BUSINESS INSURANCE	24,731	0		24,731
SECURITY	2,900	0		2,900
NONDEDUCTIBLE PASSTHROUGH EXPENSES	13,208	0		0
PORTFOLIO DEDUCTIONS FROM PASSTHROUGH	80,063	80,063		0
BANK SERVICE CHARGES	210	210		0
LOSS ON ASSET DISPOSAL	528	0		0

# TY 2023 IRS 990 e-File Render

**Name:** JAMES S BOWER FOUNDATION

**EIN:** 77-0229243

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
OTHER REVENUE FROM PASSTHROUGH	18,832	18,832	18,832
INTEREST INCOME ON PROGRAM-RELATED INVESTMENT	4,716	4,716	4,716

## TY 2023 IRS 990 e-File Render

**Name:** JAMES S BOWER FOUNDATION

**EIN:** 77-0229243

Description	Amount
UNREALIZED LOSS ON INVESTMENTS	5,420,330

## TY 2023 IRS 990 e-File Render

**Name:** JAMES S BOWER FOUNDATION

**EIN:** 77-0229243

Description	Beginning of Year - Book Value	End of Year - Book Value
EXCISE TAX PAYABLE	28,000	0
ACCRUED FOREIGN TAX ON DIVIDEND	31,778	23,826

# TY 2023 IRS 990 e-File Render

**Name:** JAMES S BOWER FOUNDATION

**EIN:** 77-0229243

Name of 501(c)(3) Organization	Balance Due
WHITE BUFFALO LAND TRUST	0

# TY 2023 IRS 990 e-File Render

**Name:** JAMES S BOWER FOUNDATION

**EIN:** 77-0229243

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT MANAGEMENT	100,000	100,000		0
CONSULTING	19,404	5,821		13,583

# TY 2023 IRS 990 e-File Render

**Name:** JAMES S BOWER FOUNDATION

**EIN:** 77-0229243

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXCISE TAX	18,000	0		0
PAYROLL TAXES	40,619	5,031		30,146
PROPERTY TAXES	61	0		61
FOREIGN TAXES	24,116	24,116		0
STATE TAXES	400	0		400

# TY 2023 IRS 990 e-File Render

**Name:** JAMES S BOWER FOUNDATION

**EIN:** 77-0229243

Name	US / Foreign Address	EIN	Description	Amount
TOURNAMENT PATIO APARTMENTS LLC	26 WEST MICHELTORENA STREET SANTA BARBARA, CA 93101	20-3359021	CASH	0
<b>Total</b>				325,000