

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

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For calendar year 2024, or tax year beginning 01-01-2024, and ending 12-31-2024

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. I Fair market value of all assets at end of year: \$89,017,606. 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: 1 Contributions, gifts, grants, etc., received; 2 Check if foundation is not required to attach Sch. B; 3 Interest on savings and temporary cash investments; 4 Dividends and interest from securities; 5a Gross rents; b Net rental income or (loss); 6a Net gain or (loss) from sale of assets not on line 10; b Gross sales price for all assets on line 6a; 7 Capital gain net income; 8 Net short-term capital gain; 9 Income modifications; 10a Gross sales less returns and allowances; b Less: Cost of goods sold; c Gross profit or (loss); 11 Other income; 12 Total. Add lines 1 through 11; 13 Compensation of officers, directors, trustees, etc.; 14 Other employee salaries and wages; 15 Pension plans, employee benefits; 16a Legal fees; b Accounting fees; c Other professional fees; 17 Interest; 18 Taxes; 19 Depreciation and depletion; 20 Occupancy; 21 Travel, conferences, and meetings; 22 Printing and publications; 23 Other expenses; 24 Total operating and administrative expenses; Add lines 13 through 23; 25 Contributions, gifts, grants paid; 26 Total expenses and disbursements; Add lines 24 and 25; 27 Subtract line 26 from line 12; a Excess of revenue over expenses and disbursements; b Net investment income; c Adjusted net income.

**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	141,917	141,917
	<b>2</b> Savings and temporary cash investments . . . . .	443,972	45,605	45,605
	<b>3</b> Accounts receivable ▶ <u>40,000</u>			
	Less: allowance for doubtful accounts ▶ _____	40,000	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		
	<b>7</b> Other notes and loans receivable (attach schedule) ▶ <u>40,000</u>			
	Less: allowance for doubtful accounts ▶ _____ <u>0</u>	126,000	40,000	40,000
	<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) . . . . .	40,003,561	39,752,304	39,752,304	
<b>14</b> Land, buildings, and equipment: basis ▶ <u>2,511,964</u>				
Less: accumulated depreciation (attach schedule) ▶ <u>461,895</u>	2,016,408	2,050,069	2,050,069	
<b>15</b> Other assets (describe ▶ _____)	43,371,132	46,947,711	46,947,711	
<b>16 Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I)	86,066,816	89,017,606	89,017,606	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	63,854	63,025	
	<b>18</b> Grants payable . . . . .			
	<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 ▶ _____)	23,826	40,119	
	<b>23 Total liabilities</b> (add lines 17 through 22) . . . . .	87,680	103,144	
<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 . . . . .	85,979,136	88,914,462	
	<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) . . . . .	85,979,136	88,914,462		
<b>30 Total liabilities and net assets/fund balances</b> (see instructions) . . . . .	86,066,816	89,017,606		

**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>	85,979,136
<b>2</b> Enter amount from Part I, line 27a . . . . .	<b>2</b>	-1,753,930
<b>3</b> Other increases not included in line 2 (itemize) ▶ _____	<b>3</b>	4,689,256
<b>4</b> Add lines 1, 2, and 3 . . . . .	<b>4</b>	88,914,462
<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>	88,914,462

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 CHARLES SCHWAB #7784, LEGACY VENTURE X, LAPIS, LEGACY NALANDA, LEGAL & GENERAL S&P 500, LEGACY VENTURE IX, LEGACY VENTURE XI, CORTEN CAPITAL I, and CAPITAL GAINS DIVIDENDS.

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 a-e show values for each category.

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)). Rows a-e show values for each category.

Summary rows for capital gain net income (line 2) and net short-term capital gain or (loss) (line 3).

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 rows 1a through 11. Includes instructions for exempt operating foundations, tax under section 511, and tax based on investment income.

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 columns Yes, No and row 1a

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 columns Yes, No and row 1b

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 columns Yes, No and row 1c

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.

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

Table with columns Yes, No and row 2

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 columns Yes, No and row 3

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 columns Yes, No and row 4a

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

Table with columns Yes, No and row 4b

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

Table with columns Yes, No and row 5

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 columns Yes, No and row 6

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 columns Yes, No and row 7

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 columns Yes, No and row 8a

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

Table with columns Yes, No and row 8b

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 columns Yes, No and row 9

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 2024 or the taxable year beginning in 2024? See the instructions for Part XIII. If "Yes," complete Part XIII.

Table with columns Yes, No and row 10

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

Table with columns Yes, No and row 11

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 columns Yes, No and row 12

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 columns Yes, No and row 13

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

Table with columns Yes, No and row 14

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 columns Yes, No and row 16

16 At any time during calendar year 2024, 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 columns Yes, No and row 17

Table with columns Yes, No and row 18

Table with columns Yes, No and row 19

Table with columns Yes, No and row 20

Table with columns Yes, No and row 21

Table with columns Yes, No and row 22

Table with columns Yes, No and row 23

**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 excepted acts, that were not corrected before the first day of the tax year beginning in 2024? . . . . .
- 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 2024, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2024? . . . . .  
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 2024 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 2024.) . . . . .
- 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 2024?

	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, 2024, THE OUTSTANDING BALANCE OF THE NOTE IS \$40,000, WITH AN ACCRUED INTEREST RECEIVABLE OF \$1,800. 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>	40,849,920
<b>b</b>	Average of monthly cash balances. . . . .	<b>1b</b>	511,715
<b>c</b>	Fair market value of all other assets (see instructions). . . . .	<b>1c</b>	46,903,977
<b>d</b>	<b>Total</b> (add lines 1a, b, and c). . . . .	<b>1d</b>	88,265,612
<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>	88,265,612
<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>	1,323,984
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. . . . .	<b>5</b>	86,941,628
<b>6</b>	<b>Minimum investment return.</b> Enter 5% (0.05) of line 5. . . . .	<b>6</b>	4,347,081

**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>	4,347,081
<b>2a</b>	Tax on investment income for 2024 from Part V, line 5. . . . .	<b>2a</b>	32,669
<b>b</b>	Income tax for 2024. (This does not include the tax from Part V.). . . . .	<b>2b</b>	227
<b>c</b>	Add lines 2a and 2b. . . . .	<b>2c</b>	32,896
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1. . . . .	<b>3</b>	4,314,185
<b>4</b>	Recoveries of amounts treated as qualifying distributions. . . . .	<b>4</b>	210,000
<b>5</b>	Add lines 3 and 4. . . . .	<b>5</b>	4,524,185
<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>	4,524,185

**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>	4,024,506
<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>	4,024,506

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

	(a) Corpus	(b) Years prior to 2023	(c) 2023	(d) 2024
<b>1</b> Distributable amount for 2024 from Part X, line 7				4,524,185
<b>2</b> Undistributed income, if any, as of the end of 2024:				
<b>a</b> Enter amount for 2023 only. . . . .			0	
<b>b</b> Total for prior years: 20 ____, 20 ____, 20 ____		0		
<b>3</b> Excess distributions carryover, if any, to 2024:				
<b>a</b> From 2019. . . . .				
<b>b</b> From 2020. . . . .				
<b>c</b> From 2021. . . . .				
<b>d</b> From 2022. . . . .			318,890	
<b>e</b> From 2023. . . . .			36,366	
<b>f</b> <b>Total</b> of lines 3a through e. . . . .	355,256			
<b>4</b> Qualifying distributions for 2024 from Part XI, line 4: ▶ \$ <u>4,024,506</u>				
<b>a</b> Applied to 2023, 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 2024 distributable amount				4,024,506
<b>e</b> Remaining amount distributed out of corpus	0			
<b>5</b> Excess distributions carryover applied to 2024. (If an amount appears in column (d), the same amount must be shown in column (a).)	355,256			355,256
<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	0			
<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 2023. Subtract line 4a from line 2a. Taxable amount—see instructions. . . . .			0	
<b>f</b> Undistributed income for 2024. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2025				144,423
<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 2019 not applied on line 5 or line 7 (see instructions)	0			
<b>9</b> <b>Excess distributions carryover to 2025.</b> Subtract lines 7 and 8 from line 6a	0			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2020				
<b>b</b> Excess from 2021				
<b>c</b> Excess from 2022. . . . .				
<b>d</b> Excess from 2023				
<b>e</b> Excess from 2024				

**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 2024, 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) 2024</b>	<b>(b) 2023</b>	<b>(c) 2022</b>	<b>(d) 2021</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.

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**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 STE A SANTA BARBARA, CA 93101	NONE	PC	AHA! PEACE BUILDERS: LEADERSHIP AND SOCIAL EMOTIONAL LEARNING FOR TEENS	15,000
ALL SAINTS-BY-THE-SEA  83 EUCALYPTUS LANE SANTA BARBARA, CA 93108	NONE	PC	JIM BOWER GOLF TOURNAMENT FORE COMMUNITY OUTREACH	20,000
AT STILL UNIVERSITY OF HEALTH SCIEN  800 W JEFFERSON STREET KIRKSVILLE, MO 63501	NONE	PC	BACHELOR'S AND MASTER'S DEGREE PROGRAMS IN SOCIAL WORK	25,000
BLUE SKY SUSTAINABLE LIVING CENTER  PO BOX 271 NEW CUYAMA, CA 93254	NONE	PC	RESILIENT CUYAMA VALLEY	30,000
CARPINTERIA CHILDREN'S PROJECT  5201 8TH STREET STE 100 CARPINTERIA, CA 93013	NONE	PC	EARLY CHILDHOOD EDUCATION & FAMILY RESOURCE CENTER	290,000
CENTER FOR URBAN AGRICULTURE AT FAI  598 N FAIRVIEW AVENUE GOLETA, CA 93117	NONE	PC	PHASE 1 OF THE CAMPAIGN TO REDESIGN AND REBUILD FAIRVIEW GARDENS FARM	100,000
CHILD ABUSE LISTENING MEDIATION INC  1236 CHAPALA STREET SANTA BARBARA, CA 93101	NONE	PC	COALITION CONSULTANT REGARDING PAYMENT REFORM; INVEST IN INFRASTRUCTURE & EXCELLENCE	150,000
COASTAL RANCHES CONSERVANCY  68 HOLLISTER RANCH ROAD GAVIOTA, CA 93117	NONE	PC	GAVIOTA COAST TASK FORCE PROJECT	20,000
COMMUNITY ENVIRONMENTAL COUNCIL INC  26 W ANAPAMU STREET 2ND FLOOR SANTA BARBARA, CA 93101	NONE	PC	CLIMATE CHANGE 50TH ANNIVERSARY CAMPAIGN	400,000
COMMUNITY INITIATIVES  1000 BROADWAY STE 480 OAKLAND, CA 94607	NONE	PC	CENTRAL COAST CLIMATE JUSTICE NETWORK	30,000
COUNCIL ON ALCOHOLISM DRUG ABUSE  PO BOX 28 SANTA BARBARA, CA 93102	NONE	PC	THE COMMUNITY CAPITAL CAMPAIGN	50,000
COURT APPOINTED SPECIAL ADVOCATES O  118 E FIGUEROA STREET SANTA BARBARA, CA 93101	NONE	PC	EARLY YEARS ADVOCACY PROGRAM	10,000
DIGNITYMOVES  2406 BUSH STREET SAN FRANCISCO, CA 94115	NONE	PC	INTERIM SUPPORTIVE HOUSING IN SANTA BARBARA COUNTY	50,000
ENVIRONMENTAL DEFENSE CENTER  906 GARDEN STREET SANTA BARBARA, CA 93101	NONE	PC	SANTA BARBARA CHANNEL CLEAN ENERGY TRANSITION PROJECT	20,000
FAMILY SERVICE AGENCY OF SANTA	NONE	PC	LOMPOC COMMUNITY	15,000

BARB			CHANGERS PROGRAM	
123 W GUTIERREZ STREET SANTA BARBARA, CA 93101				
FAMILY THERAPY INSTITUTE	NONE	PC	SHARED CROSSING RESEARCH INITIATIVE	10,000
23 W MISSION STREET SANTA BARBARA, CA 93101				
FREEDOM 4 YOUTH	NONE	PC	EDUCATION & YOUTH SUPPORT PROGRAMMING EXPANSION	30,000
187 S PATTERSON AVENUE SANTA BARBARA, CA 93111				
FUND FOR SANTA BARBARA INC	NONE	PC	NPRN & CAPACITY BUILDING; SOCIAL JUSTICE ACADEMY	80,000
1524 1/2 STATE STREET SANTA BARBARA, CA 93101				
FUTURE LEADERS OF AMERICA	NONE	PC	CORE OPERATING SUPPORT	50,000
402 E GUTIERREZ STREET SANTA BARBARA, CA 93101				
GATEWAY EDUCATIONAL SERVICES	NONE	PC	LIFT EVERY STUDENT	25,000
185 S PATTERSON AVENUE STE E GOLETA, CA 93111				
GAVIOTA COAST CONSERVANCY	NONE	PC	GAVIOTA COAST CONSERVANCY OPERATIONS	50,000
PO BOX 1099 GOLETA, CA 93116				
GIRLS INC OF CARPINTERIA	NONE	PC	CORE PROGRAM SUPPORT	20,000
5315 FOOTHILL ROAD CARPINTERIA, CA 93013				
GIRLS INC OF GREATER SANTA BARBARA	NONE	PC	SBUSD LUNCHTIME PROGRAM	15,000
PO BOX 236 SANTA BARBARA, CA 93102				
HEALING JUSTICE SANTA BARBARA	NONE	PC	MENTORSHIP FOR BLACK/AFRICAN AMERICAN STUDENTS	15,000
PO BOX 8628 SANTA BARBARA, CA 93101				
HOSPICE OF SANTA BARBARA INC	NONE	PC	ADVANCE CARE PLANNING AND PATIENT CARE SERVICES	222,500
2050 ALAMEDA PADRE SERRA SANTA BARBARA, CA 93101				
KINGDOM CAUSES LONG BEACH	NONE	PC	LOMPOC HUMAN TRAFFICKING PREVENTION PILOT	25,000
946 LINDEN AVENUE LONG BEACH, CA 90813				
LEADING FROM WITHIN	NONE	PC	IMPLEMENTING SHIFTS IN OUR SOCIAL SECTOR	20,000
PO BOX 806 SANTA BARBARA, CA 93102				
LEAP LEARN ENGAGE ADVOCATE PARTNER	NONE	PC	GENERAL OPERATING SUPPORT	175,000
PO BOX 1332 GOLETA, CA 93116				
LEGACY PHILANTHROPY WORKS	NONE	PC	BRIDGES TO RESILIENCE CONFERENCE; VANDENBERG SENTINEL LANDSCAPE PARTNERSHIP	55,000
521 SANTA BARBARA STREET SANTA BARBARA, CA 93101				
LOMPOC TEEN CENTER	NONE	PC	YES I CAN/SI SE PUEDE, LOMPOC TEEN CENTER	25,000
732 N H STREET LOMPOC, CA 93436				
LOMPOC VALLEY COMMUNITY HEALTHCARE	NONE	PC	LOMPOC EQUITY PROJECT	30,000
PO BOX 368 LOMPOC, CA 93438				
LOS PADRES FOREST WATCH INC	NONE	PC	ROOM TO ROAM PROJECT	25,000

PO BOX 831 SANTA BARBARA, CA 93102				
MARTIN LUTHER KING JR COMMITTEE	NONE	P C	GENERAL OPERATING SUPPORT	10,000
PO BOX 371 ANNAPOLIS, MD 21404				
NATURAL CAPITALISM SOLUTIONS	NONE	P C	CLEAN COALITION	60,000
11823 N 75TH STREET LONGMONT, CO 80503				
NEW VENTURE FUND	NONE	P C	AMERICA VOTES	50,000
1828 L STREET NW STE 300A WASHINGTON, DC 20036				
OPENMINDS MENTAL HEALTH SERVICES	NONE	P C	PSYCHOLOGICAL ASSESSMENT TRAINING PROGRAM	20,000
1919 STATE STREET STE 303 SANTA BARBARA, CA 93101				
SAN MARCOS HIGH SCHOOL ROYAL PRIDE	NONE	P C	SAN MARCOS BUILDING COMMUNITY WELLNESS PROJECT	30,000
4750 HOLLISTER AVENUE SANTA BARBARA, CA 93110				
SANSUM CLINIC	NONE	P C	PALLIATIVE CARE & ADVANCED CARE PLANNING	50,000
PO BOX 1200 SANTA BARBARA, CA 93102				
SANTA BARBARA ALTERNATIVE TO VIOLEN	NONE	P C	SBUSD PROGRAMMING AND CASE MANAGEMENT	40,000
PO BOX 3294 SANTA BARBARA, CA 93130				
SANTA BARBARA BOTANIC GARDEN INC	NONE	P C	BIODIVERSITY IMPACT & ADVOCACY INITIATIVE	20,000
1212 MISSION CANYON ROAD SANTA BARBARA, CA 93105				
SANTA BARBARA COTTAGE HOSPITAL FOUN	NONE	P C	COTTAGE/PEAC OUTREACH PROGRAM; GOALS OF CARE PROGRAM	80,000
400 W PUEBLO STREET SANTA BARBARA, CA 93105				
SANTA BARBARA EDUCATION FOUNDATION	NONE	P C	INNOVATE DP; MISSION SCHOLARS; OLLIN PROJECT; KIND MIND PROGRAM	112,000
1330 STATE STREET STE 201 SANTA BARBARA, CA 93101				
SANTA BARBARA FOUNDATION	NONE	P C	YOUTH MENTAL HEALTH 4R FUND; ROOTED SANTA BARBARA; PARTNERSHIP FOR EXCELLENCE & NPRN	80,000
15 E CARRILLO STREET SANTA BARBARA, CA 93101				
SANTA BARBARA MUSEUM OF NATURAL HIS	NONE	P C	REPATRIATION OF NATIVE ANCESTORS & SACRED OBJECTS	5,000
2559 PUESTA DEL SOL SANTA BARBARA, CA 93105				
SANTA BARBARA PARTNERS IN EDUCATION	NONE	P C	PROGRAM EVALUATION PROJECT PHASE II	25,000
3970 LA COLINA ROAD 9 SANTA BARBARA, CA 93110				
SARAH HOUSE	NONE	P C	GENERAL OPERATING SUPPORT	30,000
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	NONE	P C	GENERAL OPERATING	40,000

INC 2115 STATE STREET SANTA BARBARA,CA 93105			SUPPORT	
THE CHELSEY INITIATIVE	NONE	P C	LONG COVID MEDICAL EDUCATION PROGRAM	10,000
721 GRAND LAKES DRIVE BATON ROUGE,LA 70810				
THE DALMATIAN DREAMS FOUNDATION DBA	NONE	P C	DREAMS FOR SANTA BARBARA SENIORS	5,000
1528 CHAPALA STREET 304 SANTA BARBARA,CA 93101				
THE FREEDOM TO CHOOSE PROJECT	NONE	P C	GENERAL OPERATING SUPPORT	10,000
315 MEIGS ROAD STE A295 SANTA BARBARA,CA 93109				
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				
UNITE TO LIGHT	NONE	P C	PILOTING CLEAN, RELIABLE ENERGY FOR GLOBAL CLIMATE ACTION	150,000
1117 STATE STREET 19 SANTA BARBARA,CA 93101				
UNITED WAY OF SANTA BARBARA COUNTY	NONE	P C	ACADEMIC ACHIEVEMENT PARTNERSHIP	25,000
320 E GUTIERREZ STREET SANTA BARBARA,CA 93101				
WESTMONT COLLEGE	NONE	P C	PEAC NURSING PROGRAM	14,250
955 LA PAZ ROAD SANTA BARBARA,CA 93108				
WILDERNESS YOUTH PROJECT	NONE	P C	GENERAL OPERATING SUPPORT	30,000
5386 HOLLISTER STE D SANTA BARBARA,CA 93111				
WOMEN'S ECONOMIC VENTURES OF SANTA	NONE	P C	FINANCIAL EMPOWERMENT PARTNERSHIP W/PEAC	7,000
21 E CANON PERDIDO STREET STE 301 SANTA BARBARA,CA 93101				
WORKMONEY FOUNDATION INC	NONE	P C	GENERAL OPERATING SUPPORT	50,000
790 N MILWAUKEE STREET STE 300 MILWAUKEE,WI 53202				
WORLD TELEHEALTH INITIATIVE	NONE	P C	VOLUNTEERISM TO ALLEVIATE PROVIDER BURNOUT	20,000
7402 HOLLISTER AVENUE SANTA BARBARA,CA 93117				
<b>Total . . . . .</b>			<b>▶ 3a</b>	<b>3,170,750</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 main columns: (a) Business code, (b) Amount, (c) Exclusion code, (d) Amount, (e) Related or exempt function income. Rows include categories like Program service revenue, Interest income, Fees and contracts, Membership dues, etc.

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 2024 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	14,450	4,335		10,115
HUTCHINSON & BLOODGOOD LLP	14,199	4,260		9,939

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

**TY 2024 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	308,312	SL	40.0000000000000	18,136	0		
IMPROVEMENTS	2006-12-21	21,848	9,282	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	921	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	4,982	SL	40.0000000000000	313	0		
STUDIO CONSTRUCTION	2008-02-21	13,289	5,257	SL	40.0000000000000	332	0		
STUDIO CONSTRUCTION	2008-03-10	16,768	6,634	SL	40.0000000000000	419	0		
STUDIO CONSTRUCTION	2008-09-10	9,956	3,818	SL	40.0000000000000	249	0		
WOOD BLINDS	2008-03-05	473	190	SL	40.0000000000000	12	0		
COMPUTER	2013-12-31	1,331	1,331	SL	10.0000000000000	0	0		
COMPUTER	2015-03-31	929	929	SL	5.0000000000000	0	0		
IMPROVEMENTS-PHASE II	2019-07-08	6,243	702	SL	40.0000000000000	156	0		
LANDSCAPING IMPROVEMENTS	2019-07-22	18,294	2,019	SL	40.0000000000000	457	0		
COMPUTER	2019-02-04	1,280	1,259	SL	5.0000000000000	21	0		
CAMERA & LIGHTING	2019-08-01	5,295	4,677	SL	5.0000000000000	618	0		
ROOF/FACIA/GUTTERS	2020-11-18	33,600	2,590	SL	40.0000000000000	840	0		
SOLAR PANELS	2021-03-26	16,010	1,100	SL	40.0000000000000	400	0		
HVACS	2022-11-22	44,000	1,192	SL	40.0000000000000	1,100	0		
ELECTRICAL PANEL	2024-10-15	6,500		SL	40.0000000000000	41	0		
BACK STAIRS	2024-12-31	50,856		NC	40.0000000000000	0	0		

## TY 2024 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 2024 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 2024 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	9,960,501	9,960,501
MFS INTL VALUE	FMV	1,510,853	1,510,853
GRANDEUR PEAK INTL	FMV	1,445,645	1,445,645
TRANSAMERICA INTERNATIONAL	FMV	2,943,929	2,943,929
VANGUARD TOTAL BOND MARK	FMV	8,015,833	8,015,833
BOSTON COMMON ESG IMPACT	FMV	1,698,207	1,698,207
BOSTON TRUST WALDEN SMALL	FMV	3,260,230	3,260,230
MIROVA GLOBAL SUSTAINABILITY	FMV	3,561,000	3,561,000
NINETY ONE EMERGING MARK	FMV	4,203,098	4,203,098
IMPAX GLOBAL ENVIRONMENTAL	FMV	1,856,558	1,856,558
PIMCO DIVERSIFIED INC	FMV	1,296,450	1,296,450

**TY 2024 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	86,242	271	271
BUILDINGS	777,990	348,453	429,537	429,537
ARTWORK	34,457	0	34,457	34,457
LAND	1,408,204	0	1,408,204	1,408,204
IMPROVEMENTS	204,800	27,200	177,600	177,600

# TY 2024 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
LEGAL FEES	3,197	320		2,877

**TY 2024 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	18,672,446	18,456,791	18,456,791
INVESTMENT IN 2151 MICHELSON, LP	812,763	792,144	792,144
INVESTMENT IN CITY OFFICE, LP	680,901	694,328	694,328
INVESTMENT IN WILLOW TREE APTS, LP	3,630,272	3,604,035	3,604,035
INVESTMENT IN CAMINO DE ORO APTS, LP	700,049	690,713	690,713
INVESTMENT IN CASA DEL LAGO INVESTORS, LTD	1,869,187	1,824,732	1,824,732
INVESTMENT IN LEGACY VENTURE IX, LLC	1,410,115	1,430,414	1,430,414
INVESTMENT IN LAPIS MUNICIPAL OPPORTUNITIES FUND IV, LP	904,551	756,848	756,848
INVESTMENT IN NALANDA INDIA EQUITY FUND LIMITED	294,647	332,204	332,204
INVESTMENT IN CORTEN CAPITAL I LP	900,192	1,181,422	1,181,422
INVESTMENT IN LEGACY VENTURE X, LLC	280,786	395,855	395,855
ACCRUED DIVIDENDS RECEIVABLE	23,944	40,119	40,119
ACCRUED INTEREST RECEIVABLE	1,288	1,800	1,800
INVESTMENT IN LEGACY VENTURE XI	52,230	178,618	178,618
INVESTMENT IN LEGAL & GENERAL S&P 500	12,995,830	16,236,125	16,236,125
EXCISE TAX RECEIVABLE	20,000	1,813	1,813
INVESTMENT IN CORTEN CAPITAL II	0	329,750	329,750
DUE FROM CAMINO DEL ORO	42,500	0	0
DUE FROM WILLOW TREE	79,431	0	0

**TY 2024 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	12,745	0		12,745
DUES AND SUBSCRIPTIONS	3,832	0		3,832
OFFICE EXPENSES	6,029	0		6,029
REPAIRS AND MAINTENANCE	44,042	3,669		40,373
COMPUTER EXPENSES	11,639	0		11,639
INTERNET	1,755	0		1,755
INSURANCE	88,401	14,209		74,192
POSTAGE & DELIVERY	278	0		278
TELEPHONE	3,079	256		2,823
UTILITIES	3,548	296		3,253
PAYROLL PROCESSING	5,007	0		5,007
BUSINESS INSURANCE	34,337	0		34,337
SECURITY	724	0		725
NONDEDUCTIBLE PASSTHROUGH EXPENSES	6,641	0		0
PORTFOLIO DEDUCTIONS FROM PASSTHROUGH	94,902	94,902		0
BANK SERVICE CHARGES	320	320		0
CAR LEASE - JON	4,800	720		4,080
WHITE BUFFALO LOAN FORGIVENESS	50,000	0		0

# TY 2024 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	10,452	10,452	10,452
PARTNERSHIP UNRELATED BUSINESS INCOME	2,083	0	2,083
INTEREST INCOME ON PROGRAM-RELATED INVESTMENT	4,185	4,185	4,185

# TY 2024 IRS 990 e-File Render

**Name:** JAMES S BOWER FOUNDATION

**EIN:** 77-0229243

Description	Amount
UNREALIZED LOSS ON INVESTMENTS	4,689,256

# TY 2024 IRS 990 e-File Render

**Name:** JAMES S BOWER FOUNDATION

**EIN:** 77-0229243

Description	Beginning of Year - Book Value	End of Year - Book Value
ACCRUED FOREIGN TAX ON DIVIDEND	23,826	40,119

# TY 2024 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	7,371	2,211		5,160

# TY 2024 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
PAYROLL TAXES	41,339	5,046		32,714
PROPERTY TAXES	63	0		63
FOREIGN TAXES	40,477	40,477		0
STATE TAXES	200	0		200
EXCISE TAXES	18,187	0		0

# TY 2024 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>				600,000