

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning and ending																																
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization THE COMMUNITY FOUNDATION SAN LUIS OBISPO</td> <td rowspan="2">D Employer identification number 77-0496500</td> </tr> <tr> <td colspan="2">Doing business as</td> </tr> <tr> <td colspan="2">Number and street (or P.O. box if mail is not delivered to street address) Room/suite 550 DANA STREET</td> <td rowspan="2">E Telephone number 805-543-2323</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code SAN LUIS OBISPO, CA 93401</td> </tr> <tr> <td colspan="2">F Name and address of principal officer: MICHAEL JONES SAME AS C ABOVE</td> <td>G Gross receipts \$ 16,222,064.</td> </tr> <tr> <td colspan="2"></td> <td>H(a) Is this a group return for subordinates? ☐ Yes ☒ No</td> </tr> <tr> <td colspan="2"></td> <td>H(b) Are all subordinates included? ☐ Yes ☐ No</td> </tr> <tr> <td colspan="2"></td> <td>If "No," attach a list. See instructions</td> </tr> <tr> <td colspan="2">I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527</td> <td>H(c) Group exemption number</td> </tr> <tr> <td colspan="2">J Website: WWW.CFSLOCO.ORG</td> <td></td> </tr> <tr> <td colspan="2">K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other</td> <td>L Year of formation: 1998 M State of legal domicile: CA</td> </tr> </table>	C Name of organization THE COMMUNITY FOUNDATION SAN LUIS OBISPO		D Employer identification number 77-0496500	Doing business as		Number and street (or P.O. box if mail is not delivered to street address) Room/suite 550 DANA STREET		E Telephone number 805-543-2323	City or town, state or province, country, and ZIP or foreign postal code SAN LUIS OBISPO, CA 93401		F Name and address of principal officer: MICHAEL JONES SAME AS C ABOVE		G Gross receipts \$ 16,222,064.			H(a) Is this a group return for subordinates? ☐ Yes ☒ No			H(b) Are all subordinates included? ☐ Yes ☐ No			If "No," attach a list. See instructions	I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		H(c) Group exemption number	J Website: WWW.CFSLOCO.ORG			K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		L Year of formation: 1998 M State of legal domicile: CA
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Part I Summary			
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO MAKE A DIFFERENCE THROUGH PHILANTHROPIC LEADERSHIP - SEE SCHEDULE O	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	14
	4	Number of independent voting members of the governing body (Part VI, line 1b)	14
	5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	16
	6	Total number of volunteers (estimate if necessary)	210
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	3,416,190.
	9	Program service revenue (Part VIII, line 2g)	0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-241,136.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	46,342.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,221,396.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)
14		Benefits paid to or for members (Part IX, column (A), line 4)	0.
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,081,361.
16a		Professional fundraising fees (Part IX, column (A), line 11e)	0.
		b Total fundraising expenses (Part IX, column (D), line 25)	287,995.
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,031,963.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,369,282.
19		Revenue less expenses. Subtract line 18 from line 12	-2,147,886.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	75,470,661.
	21	Total liabilities (Part X, line 26)	3,744,079.
	22	Net assets or fund balances. Subtract line 21 from line 20	71,726,582.
			81,259,040.

Part II Signature Block			
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
Sign Here	Signature of officer	Date	
	MICHAEL JONES, CHIEF FINANCIAL OFFICER/INTERIM CEO Type or print name and title		
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date
	KIMBERLYN SPILLER		
	Firm's name	Firm's EIN	PTIN
	CALIBER AUDIT & ATTEST, LLP	26-2350873	P01491937
	Firm's address	Phone no.	
	805 AEROVISTA PLACE, SUITE 103 SAN LUIS OBISPO, CA 93401	805-888-0242	

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐

- 1**
- Briefly describe the organization's mission:

TO MAKE A DIFFERENCE THROUGH PHILANTHROPIC LEADERSHIP.

- 2**
- Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
- ☐
- Yes
- ☒
- No

If "Yes," describe these new services on Schedule O.

- 3**
- Did the organization cease conducting, or make significant changes in how it conducts, any program services?
- ☐
- Yes
- ☒
- No

If "Yes," describe these changes on Schedule O.

- 4**
- Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

- 4a**
- (Code:) (Expenses \$
- 4,589,757.**
- including grants of \$
- 3,711,233.**
-) (Revenue \$)

THE COMMUNITY FOUNDATION SAN LUIS OBISPO COUNTY SERVES THE ENTIRE COUNTY OF SAN LUIS OBISPO, FUNDING A WIDE RANGE OF INITIATIVES, PROJECTS AND ORGANIZATIONS. THROUGH THE GENEROSITY OF OUR DONORS, PAST AND PRESENT, PHILANTHROPY IS PROMOTED THAT STRENGTHENS CIVIC LIFE ACROSS THE SAN LUIS OBISPO COUNTY REGION IN RESPONSE TO THE EVER CHANGING DEMOGRAPHICS AND NEEDS OF OUR COMMUNITIES. WE FOCUS OUR GRANTMAKING ON THE FOLLOWING CORE AREAS: ARTS & CULTURE, EDUCATION, HEALTH, HUMAN SERVICES, SCHOLARSHIPS, ENVIRONMENT AND COMMUNITY ENHANCEMENT.

- 4b**
- (Code:) (Expenses \$ including grants of \$) (Revenue \$)

- 4c**
- (Code:) (Expenses \$ including grants of \$) (Revenue \$)

- 4d**
- Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

- 4e**
- Total program service expenses
- 4,589,757.**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6 X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9 X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b X	
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15 X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 X	

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29 X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34 X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b X	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38 X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a 22	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	16
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	X
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	X
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	X
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	14			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b Enter the number of voting members included on line 1a, above, who are independent		14		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?				X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?				X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				X
6 Did the organization have members or stockholders?				X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?				X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			X	
b Each committee with authority to act on behalf of the governing body?			X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O				X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
MICHAEL JONES - (805) 543-2323
550 DANA STREET, SAN LUIS OBISPO, CA 93401

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) HEIDI MCPHERSON CHIEF EXECUTIVE OFFICER	50.00 5.00			X				224,744.	0.	6,742.
(2) MICHAEL JONES CHIEF FINANCIAL OFFICER	50.00 5.00			X				162,294.	0.	1,942.
(3) KATH TOMPKINS PRESIDENT	4.00	X		X				0.	0.	0.
(4) RICK WILLIAMS VICE PRESIDENT	4.00	X		X				0.	0.	0.
(5) ANITA ROBINSON TREASURER	4.00	X		X				0.	0.	0.
(6) PAT HOSEGOOD MARTIN SECRETAR	4.00	X		X				0.	0.	0.
(7) JEFF BUCKINGHAM DIRECTOR	4.00	X						0.	0.	0.
(8) GWEN ERSKINE PRESIDENT OF REF, DIRECTOR	4.00 1.00	X						0.	0.	0.
(9) GREENDA ERNST DIRECTOR	4.00	X						0.	0.	0.
(10) SUZANNE FRITZ DIRECTOR	4.00	X						0.	0.	0.
(11) ROB GARCIA DIRECTOR	4.00	X						0.	0.	0.
(12) SHELLY HIGGINBOTHAM DIRECTOR	4.00	X						0.	0.	0.
(13) BEN MCADAMS DIRECTOR	4.00 1.00	X						0.	0.	0.
(14) ANNEKA SCRANTON DIRECTOR	4.00	X						0.	0.	0.
(15) TOM SHERMAN DIRECTOR	4.00	X						0.	0.	0.
(16) LINDA SOMERS SMITH DIRECTOR	4.00	X						0.	0.	0.

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c	8,388.					
	d Related organizations	1d						
	e Government grants (contributions)	1e	150,145.					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	5,041,899.					
	g Noncash contributions included in lines 1a-1f	1g	\$ 349,269.					
	h Total. Add lines 1a-1f							5,200,432.
Program Service Revenue			Business Code					
	2 a							
	b							
	c							
	d							
	e							
	f All other program service revenue							
	g Total. Add lines 2a-2f							
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			2,334,855.			2334855.	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6 a Gross rents	6a	(i) Real (ii) Personal					
	b Less: rental expenses ...	6b						
	c Rental income or (loss)	6c						
	d Net rental income or (loss)							
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities (ii) Other					
	b Less: cost or other basis and sales expenses	7b						
	c Gain or (loss)	7c						
	d Net gain or (loss)		259,742.					
	8 a Gross income from fundraising events (not including \$ 8,388. of contributions reported on line 1c). See Part IV, line 18	8a		112,484.				
	b Less: direct expenses	8b		69,146.				
	c Net income or (loss) from fundraising events			43,338.				
	9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b							
c Net income or (loss) from gaming activities								
10 a Gross sales of inventory, less returns and allowances	10a							
b Less: cost of goods sold	10b							
c Net income or (loss) from sales of inventory								
Miscellaneous Revenue			Business Code					
	11 a CHANGE IN SPLIT INTEREST		900099	185,804.	185,804.			
	b OTHER REVENUE		900099	99,876.	99,876.			
	c INCOME HELD FOR OTHERS		900099	-336,063.	-336,063.			
	d All other revenue							
	e Total. Add lines 11a-11d			-50,383.				
12 Total revenue. See instructions			7,787,984.	-50,383.	0.	2637935.		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	3,213,648.	3,213,648.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	487,585.	487,585.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	10,000.	10,000.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	387,038.	135,463.	174,167.	77,408.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	649,920.	227,472.	292,464.	129,984.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	24,626.	8,619.	11,082.	4,925.
9 Other employee benefits	109,685.	38,390.	49,358.	21,937.
10 Payroll taxes	75,355.	26,374.	33,910.	15,071.
11 Fees for services (nonemployees):				
a Management				
b Legal	5,917.	1,923.	2,071.	1,923.
c Accounting	32,895.		32,895.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	106,974.	106,974.		
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	213,315.	127,890.	85,425.	
12 Advertising and promotion	7,343.	2,423.	2,497.	2,423.
13 Office expenses	34,678.	11,444.	11,790.	11,444.
14 Information technology	81,497.	26,894.	27,709.	26,894.
15 Royalties				
16 Occupancy	28,437.	9,384.	9,669.	9,384.
17 Travel	10,888.	3,593.	3,702.	3,593.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	106,976.	90,293.	8,395.	8,288.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	64,703.	21,352.	21,999.	21,352.
23 Insurance	21,543.	1,884.	18,582.	1,077.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a FUND OPERATION EXPENSE	60,530.	60,530.		
b MISCELLANEOUS	54,729.	5,565.	43,598.	5,566.
c PROGRAM EXPENSE	23,785.	14,926.		8,859.
d MEMBERSHIP DUES AND SUB	21,251.	7,013.	7,225.	7,013.
e All other expenses	-119,028.	-49,882.		-69,146.
25 Total functional expenses. Add lines 1 through 24e	5,714,290.	4,589,757.	836,538.	287,995.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	504,048.	1	313,916.
	2 Savings and temporary cash investments	8,462,553.	2	9,182,906.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	580,000.	4	480,000.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	18,419.	9	12,966.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,126,646.		
	b Less: accumulated depreciation	10b 725,478.		
	11 Investments - publicly traded securities	43,947,053.	11	52,765,843.
	12 Investments - other securities. See Part IV, line 11	17,920,945.	12	17,881,067.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	2,573,237.	15	4,646,640.
16 Total assets. Add lines 1 through 15 (must equal line 33)	75,470,661.	16	86,684,506.	
Liabilities	17 Accounts payable and accrued expenses	51,938.	17	50,291.
	18 Grants payable	485,810.	18	719,100.
	19 Deferred revenue	15,261.	19	6,690.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	2,405,560.	21	2,548,841.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	785,510.	25	2,100,544.
	26 Total liabilities. Add lines 17 through 25	3,744,079.	26	5,425,466.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒			
	and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	13,052,309.	27	13,750,777.
	28 Net assets with donor restrictions	58,674,273.	28	67,508,263.
	Organizations that do not follow FASB ASC 958, check here ☐			
	and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	71,726,582.	32	81,259,040.	
33 Total liabilities and net assets/fund balances	75,470,661.	33	86,684,506.	

Form 990 (2024)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,787,984.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,714,290.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,073,694.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	71,726,582.
5	Net unrealized gains (losses) on investments	5	6,916,899.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	541,865.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	81,259,040.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

☒

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		☒
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	☒	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	☒	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		☒
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2024)

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

THE COMMUNITY FOUNDATION SAN LUIS OBISPO

Employer identification number	
--------------------------------	--

77-0496500

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

g Provide the following information about the supported organization(s).						
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2262640.	8002208.	6876097.	3416190.	5200434.	25757569.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	2262640.	8002208.	6876097.	3416190.	5200434.	25757569.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						25757569.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	2262640.	8002208.	6876097.	3416190.	5200434.	25757569.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1232311.	1409144.	1259857.	1726688.	2334854.	7962854.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						33720423.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	76.39	%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	77.37	%
16a 33 1/3% support test - 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			☒
b 33 1/3% support test - 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			☐
17a 10% -facts-and-circumstances test - 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			☐
b 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			☐

Schedule A (Form 990) 2024

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2024

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (describe in Part VI). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2024 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Schedule A (Form 990) 2024

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

Employer identification number

THE COMMUNITY FOUNDATION SAN LUIS OBISPO

77-0496500

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

Employer identification number

THE COMMUNITY FOUNDATION SAN LUIS OBISPO

77-0496500

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>		\$ <u>1,822,991.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>2</u>		\$ <u>621,273.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>3</u>		\$ <u>484,048.</u>	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
<u>4</u>		\$ <u>376,358.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>5</u>		\$ <u>250,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>6</u>		\$ <u>110,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer identification number

77-0496500

Part II

[illegible]

Name of organization	Employer identification number
THE COMMUNITY FOUNDATION SAN LUIS OBISPO	77-0496500

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE D
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

THE COMMUNITY FOUNDATION SAN LUIS OBISPO

Employer identification number

77-0496500

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	108	
2 Aggregate value of contributions to (during year)	3,558,713.	
3 Aggregate value of grants from (during year)	2,309,849.	
4 Aggregate value at end of year	28,787,009.	
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	☒ Yes	☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	☒ Yes	☐ No

Part II

Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 \$

(ii) Assets included in Form 990, Part X \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$

b Assets included in Form 990, Part X \$

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

Schedule D (Form 990) (Rev. 12-2024)

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☒ No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☒ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☒

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	59,916,668.	52,285,223.	64,292,004.	55,934,846.	54,043,230.
b Contributions	2,779,951.	1,326,267.	1,978,139.	5,210,069.	507,687.
c Net investment earnings, gains, and losses	8,816,949.	9,202,560.	-10,297,934.	6,509,319.	5,237,058.
d Grants or scholarships	-2,826,383.	-2,897,382.	-3,686,986.	-3,362,230.	-3,853,129.
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	68,687,185.	59,916,668.	52,285,223.	64,292,004.	55,934,846.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment 12.0000 %

b Permanent endowment 53.0000 %

c Term endowment 35.0000 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations? ☐ Yes ☒ No

(ii) Related organizations? ☐ Yes ☒ No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☒ No

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		425,000.		425,000.
b Buildings		1,275,000.	425,000.	850,000.
c Leasehold improvements				
d Equipment				
e Other		426,646.	300,478.	126,168.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				1,401,168.

Schedule D (Form 990) (Rev. 12-2024)

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) OPEN-ENDED MUTUAL FUNDS	60,523.	END-OF-YEAR MARKET VALUE
(B) CLOSE-ENDED MUTUAL FUNDS	69,299.	END-OF-YEAR MARKET VALUE
(C) FIXED INCOME	17,470,040.	END-OF-YEAR MARKET VALUE
(D) HEDGE FUNDS	247,156.	END-OF-YEAR MARKET VALUE
(E) CASH EQUIVALENTS	34,049.	END-OF-YEAR MARKET VALUE
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	17,881,067.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) FUTURE INTERESTS AND TRUSTS	4,587,906.
(2) ACCRUED INTEREST AND DIVIDENDS	58,734.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	4,646,640.

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) PAYROLL LIABILITIES	14,802.
(3) LIABILITIES TO BENEFICIARIES FROM SPLIT INTEREST	
(4) AGREEMENTS	2,085,742.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	2,100,544.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☒

Schedule D (Form 990) (Rev. 12-2024)

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	15,334,628.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	6,916,899.
b	Donated services and use of facilities	2b	31,240.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	598,505.
e	Add lines 2a through 2d	2e	7,546,644.
3	Subtract line 2e from line 1	3	7,787,984.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	7,787,984.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	5,807,437.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	31,240.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	61,907.
e	Add lines 2a through 2d	2e	93,147.
3	Subtract line 2e from line 1	3	5,714,290.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	5,714,290.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART IV, LINE 2B:

THE ORGANIZATION HOLDS AMOUNTS ON BEHALF OF OTHERS AND UNAFFILIATED NON-PROFIT ORGANIZATIONS FOR THEIR DESIGNATED USE, WHICH FOR FINANCIAL STATEMENT PURPOSES IS ACCOUNTED FOR BY THE ORGANIZATION SUBJECT TO THE GUIDANCE PROVIDED BY THE FASB CODIFICATION TOPIC RELATED TO AGENCY TRANSACTIONS (FASB ASC 985-605-25, PARAGRAPHS 21 THROUGH 33).

PART V, LINE 4:

INTENDED USE OF THE ORGANIZATION'S ENDOWMENT FUNDS IS TO USE THE EARNINGS IN THE COMMUNITY FOR NON-PROFIT ORGANIZATIONS AND HELP INDIVIDUAL DONORS DIRECT THEIR CHARITABLE GIVING. THE COMMUNITY FOUNDATION SAN LUIS OBISPO COUNTY ENCOURAGES DONORS AND AGENCIES TO OPEN ENDOWMENT FUNDS FOR THE PURPOSE OF ENSURING FUTURE SUPPORT FOR THE NON-PROFIT AGENCIES WITHIN THE REGION. AT THIS TIME, THE AMOUNT OF EARNINGS DISTRIBUTED IS DETERMINED BY THE FOUNDATION'S SPENDING POLICY WHICH IS TO DISBURSE UP TO 3.75% PER ANNUM OF THE PRECEDING 12 QUARTER TRAILING AVERAGE INVESTED IN THE POOL PER FUND.

PART X, LINE 2:

FROM AUDITED FINANCIAL STATEMENTS FOOTNOTE:
THE FOUNDATION'S ACTIVITIES ARE GENERALLY EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND SECTION 23701(D) OF THE CALIFORNIA FRANCHISE TAX CODE. SINCE THE FOUNDATION IS EXEMPT FROM FEDERAL AND STATE INCOME TAX LIABILITY, NO PROVISION IS MADE FOR CURRENT OR DEFERRED INCOME TAX EXPENSE.

Part XIII Supplemental Information (continued)

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023, MANAGEMENT OF THE FOUNDATION IS NOT AWARE OF ANY MATERIAL UNCERTAIN TAX POSITIONS TO BE ACCOUNTED FOR IN THE CONSOLIDATED FINANCIAL STATEMENTS UNDER THE PRINCIPLES OF THE INCOME TAXES TOPIC OF THE FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARDS CODIFICATION (ASC). THE FOUNDATION RECOGNIZES INTEREST AND PENALTIES, IF ANY, RELATED TO UNRECOGNIZED TAX BENEFITS IN INTEREST EXPENSE.

ALL TAX EXEMPT ENTITIES ARE SUBJECT TO REVIEW AND AUDIT BY FEDERAL, STATE AND OTHER APPLICABLE AGENCIES. SUCH AGENCIES MAY REVIEW THE TAXABILITY OF UNRELATED BUSINESS INCOME, OR THE QUALIFICATION OF THE TAX-EXEMPT ENTITY UNDER THE INTERNAL REVENUE CODE AND APPLICABLE STATE STATUTES.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

INCOME RECORDED BY SUPPORTING ORG INCLUDED IN THE CONSOLIDATED
AUDITED FINANCIAL STATEMENTS

TRANSFER RECORDED FROM SUPPORTING ORG INCLUDED
IN THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS

DIRECT EXPENSES FROM FUNDRAISING EVENT

INVESTMENT MANAGEMENT FEES

PART XII, LINE 2D - OTHER ADJUSTMENTS:

EXPENSES RECORDED BY SUPPORTING ORG INCLUDED IN THE CONSOLIDATED
AUDITED FINANCIAL STATEMENTS

DIRECT EXPENSES FROM FUNDRAISING EVENT

INVESTMENT MANAGEMENT FEES

SCHEDULE F
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization THE COMMUNITY FOUNDATION SAN LUIS OBISPO
Employer identification number 77-0496500

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

Table with 6 columns: (a) Region, (b) Number of offices in the region, (c) Number of employees, agents, and independent contractors in the region, (d) Activities conducted in the region (by type), (e) If activity listed in (d) is a program service, describe specific type of service(s) in the region, (f) Total expenditures for and investments in the region. Includes subtotal and totals rows.

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA,	TO BENEFIT THE CHILD REFUGEES IN SWEDEN	10,000.	GRANT PAYMENT	0.		CASH

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **1**

3 Enter total number of other organizations or entities

Part III

Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

- 1** Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* ☐ Yes ☒ No
- 2** Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* ☐ Yes ☒ No
- 3** Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* ☐ Yes ☒ No
- 4** Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* ☐ Yes ☒ No
- 5** Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* ☐ Yes ☒ No
- 6** Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* ☐ Yes ☒ No

Schedule F (Form 990) (Rev. 12-2024)

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

PART I, LINE 2:

ORGANIZATIONAL GRANTEEES ARE EITHER REQUIRED TO SIGN A CONTRACT ASSOCIATED WITH THEIR PROPOSAL, OR AGREE THROUGH CASHING OF A GRANT CHECK THAT THEY WILL USE THE FUNDS AS DESCRIBED IN THEIR AWARD LETTER. WHEN SIGNING A CONTRACT, THE GRANTEE AGREES TO SUBMIT BOTH A NARRATIVE AND A FINANCIAL REPORT DOCUMENTING HOW GRANT FUNDS WERE SPENT.

SCHEDULE G
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities
Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization THE COMMUNITY FOUNDATION SAN LUIS OBISPO
Employer identification number 77-0496500

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
a Mail solicitations
b Internet and email solicitations
c Phone solicitations
d In-person solicitations
e Solicitation of nongovernment grants
f Solicitation of government grants
g Special fundraising events
2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?
b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

Table with 6 main columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col. (i), (vi) Amount paid to (or retained by) organization. Includes a Total row at the bottom.

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

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

	(a) Event #1 WOMEN ' S LEGACY LUNCH	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
	(event type)	(event type)	(total number)	
Revenue				
1 Gross receipts	120,872.			120,872.
2 Less: Contributions	8,388.			8,388.
3 Gross income (line 1 minus line 2)	112,484.			112,484.
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs	4,900.			4,900.
7 Food and beverages	22,538.			22,538.
8 Entertainment	500.			500.
9 Other direct expenses	41,208.			41,208.
10 Direct expense summary. Add lines 4 through 9 in column (d)				69,146.
11 Net income summary. Subtract line 10 from line 3, column (d)				43,338.

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

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue				
1 Gross revenue				
Direct Expenses				
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
7 Direct expense summary. Add lines 2 through 5 in column (d)				
8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: CAa Is the organization licensed to conduct gaming activities in each of these states? ☒ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☒ No

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☒ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☒ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☒ No

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

c If "Yes," enter the name and address of the third party:

Name _____

Address _____

- 16** Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17** Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☒ No

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

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV	Supplemental Information <i>(continued)</i>
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**SCHEDULE I
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

THE COMMUNITY FOUNDATION SAN LUIS OBISPO

Employer identification number
77-0496500

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
FRIENDS OF CAMP NATOMA, INC. PO BOX 3012 SAN LUIS OBISPO, CA 93403	45-5529053	501(C)(3)	6,000.	0.	N/A	N/A	YOUTH CAMPERSHIPS
NOVY'S ARK 8100 COROMAR AVE. ATASCADERO, CA 93422	88-0567155	501(C)(3)	6,000.	0.	N/A	N/A	UNRESTRICTED IN HONOR OF HELEN FOSTER NOVY
STUDIOS ON THE PARK PO BOX 3000 PASO ROBLES, CA 93447	26-1759872	501(C)(3)	6,000.	0.	N/A	N/A	TO SUPPORT THE KID'S SMART PROGRAM
BIKE SLO COUNTY 860 PACIFIC STREET SAN LUIS OBISPO, CA 93401	75-3021545	501(C)(3)	6,074.	0.	N/A	N/A	BICYCLING AND PEDESTRIAN SAFETY EDUCATION PROGRAMS FOR RESIDENTS OF SAN LUIS OBISPO COUNTY
BIG BROTHERS BIG SISTERS OF SAN LUIS OBISPO COUNTY - 142 CROSS ST., SUITE 140 - SAN LUIS OBISPO, CA 93401	77-0348487	501(C)(3)	7,500.	0.	N/A	N/A	UNRESTRICTED
INFINITE MUSIC FOUNDATION 1163 MAIN STREET MORRO BAY, CA 93442	46-2959266	501(C)(3)	7,500.	0.	N/A	N/A	UNRESTRICTED

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **111.**

3 Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) (Rev. 12-2024)

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GROVER BEACH COMMUNITY LIBRARY 240 N. 9TH STREET GROVER BEACH, CA 93433	43-2024995	501(C)(3)	7,856.	0.	N/A	N/A	GENERAL SUPPORT OF YOUR ORGANIZATION
WILSHIRE HEALTH & COMMUNITY SERVICES, INC. - 285 SOUTH STREET, STE J - SAN LUIS OBISPO, CA 93401	95-2374185	501(C)(3)	7,879.	0.	N/A	N/A	GENERAL SUPPORT OF YOUR ORGANIZATION
MORRO BAY SENIOR CITIZENS, INC. DBA MORRO BAY ACTIVE ADULTS - P.O. BOX 603 - MORRO BAY, CA 93443	51-0163015	501(C)(3)	8,250.	0.	N/A	N/A	TUNES AT TIDELANDS
BRIDGE TO TURKIYE FUND 1609 E. FRANKLIN STREET CHAPEL HILL, NC 27514	58-2678580	501(C)(3)	8,395.	0.	N/A	N/A	RESTRICTED TO CONTINUE EDUCATION IN SUPPORT OF MEHMET CELIKEL LISESI VAKFI HIGH SCHOOL ON
SLO WIND ORCHESTRA, INC. PO BOX 471 ARROYO GRANDE, CA 93421	77-0532887	501(C)(3)	9,000.	0.	N/A	N/A	MOVEMENT TO MUSIC PROGRAM
ARTS OBISPO 1123 MILL STREET SAN LUIS OBISPO, CA 93401	95-3738562	501(C)(3)	10,000.	0.	N/A	N/A	SENIOR DANCES TO INSPIRE JOY AND DANCING
BASIN STREET REGULARS-CENTRAL COAST HOT JAZZ SOCIETY - PO BOX 356 - PISMO BEACH, CA 93448	95-3214113	501(C)(3)	10,000.	0.	N/A	N/A	LIVE MUSIC FOR SENIORS TO DANCE AND SOCIALIZE
CASA SOLANA 383 S. 13TH STREET GROVER BEACH, CA 93433	95-3751698	501(C)(3)	10,000.	0.	N/A	N/A	UNRESTRICTED
CENTRAL COAST SALMON ENHANCEMENT DBA CREEK LANDS CONSERVATION - 229 STANLEY AVE. - ARROYO GRANDE, CA 93420	77-0079896	501(C)(3)	10,000.	0.	N/A	N/A	RESTRICTED TO SUPPORT THE PROTECTING OUR WATERSHED LEARNING PROGRAM FOR ELEMENTARY AND MIDDLE

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HAWTHORNE ELEMENTARY PTA - CA CONGRESS OF PARENTS TEACHERS & STUDENTS INC - 2125 STORY ST. - SAN LUIS OBISPO, CA 93401	95-6205165	501(C)(3)	10,000.	0.	N/A	N/A	UNRESTRICTED
MISSION COLLEGE PREPARATORY HIGH SCHOOL - 682 PALM STREET - SAN LUIS OBISPO, CA 93401	23-7067299	501(C)(3)	10,000.	0.	N/A	N/A	TO SUPPORT THE MISSION SCHOLARSHIP
PREGNANCY AND PARENTING SUPPORT OF SAN LUIS OBISPO COUNTY - 3480 SOUTH HIGUERA #100 - SAN LUIS OBISPO, CA 93401	95-3570504	501(C)(3)	10,000.	0.	N/A	N/A	CLIENT MANAGEMENT TOOL
SAN LUIS OBISPO COUNTY SHERIFFS ADVISORY FOUNDATION - 1585 KANSAS AVENUE - SAN LUIS OBISPO, CA 93405	77-0189925	501(C)(3)	10,000.	0.	N/A	N/A	AS DESCRIBED IN YOUR APPLICATION
SANTA MARIA VALLEY SENIOR CITIZEN'S CLUB - 510 E. PARK AVE - SANTA MARIA, CA 93454	77-0111371	501(C)(3)	10,000.	0.	N/A	N/A	DANCES FOR SENIORS IN THE SANTA MARIA AREA
SLO4HOME PO BOX 3901 SAN LUIS OBISPO, CA 93403	87-4021839	501(C)(3)	10,000.	0.	N/A	N/A	UNRESTRICTED
WHITMAN COLLEGE, OFFICE OF DEVELOPMENT - 345 BOYER AVE. - WALLA WALLA, WA 99362	91-0567740	501(C)(3)	10,000.	0.	N/A	N/A	UNRESTRICTED
BOYS & GIRLS CLUB MID CENTRAL COAST - 901 N. RAILROAD AVENUE - SANTA MARIA, CA 93458	95-2468116	501(C)(3)	10,970.	0.	N/A	N/A	UNRESTRICTED
HEROICA FOUNDATION PO BOX 480077 LOS ANGELES, CA 90048	47-2072840	501(C)(3)	11,000.	0.	N/A	N/A	UNRESTRICTED

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MT. CARMEL LUTHERAN CHURCH 1701 FREDRICKS STREET SAN LUIS OBISPO, CA 93405	23-7224019	501(C)(3)	11,000.	0.	N/A	N/A	RESTRICTED TO REGULAR OFFERING
CONCORDIA THEOLOGICAL SEMINARY 6600 N. CLINTON ST FORT WAYNE, IN 46825	37-0673478	501(C)(3)	11,500.	0.	N/A	N/A	RESTRICTED TO THE HANS LYCKE STIPENDIUM AT LUTHERAN SCHOOL OF THEOLOGY AT GOTHENBERG IN
CAL POLY CORPORATION UNIVERSITY DEVELOPMENT - 1 GRAND AVENUE, BUILDING 117 - SAN LUIS OBISPO, CA 93407	95-1648180	GOVERNMENT	12,500.	0.	N/A	N/A	TO SUPPORT CAL POLY MUSIC DEPT. - BACH WEEK
ORCHESTRA NOVO PO BOX 1555 MORRO BAY, CA 93443	47-4776723	501(C)(3)	12,500.	0.	N/A	N/A	YOUTH PARTICIPATION IN MUSIC, EXCLUDING NORTH COUNTY
PACIFIC WILDLIFE CARE PO BOX 1134 MORRO BAY, CA 93443	77-0196350	501(C)(3)	14,000.	0.	N/A	N/A	UNRESTRICTED
FRIENDS OF 40PRADO PO BOX 12444 SAN LUIS OBISPO, CA 93406	77-0540323	501(C)(3)	14,700.	0.	N/A	N/A	UNRESTRICTED
OPERATION SURF PO BOX 1581 SAN LUIS OBISPO, CA 93406	26-3661313	501(C)(3)	15,000.	0.	N/A	N/A	UNRESTRICTED
UNIVERSITY OF CALIFORNIA AGRICULTURE AND NATURAL RESOURCES - 2801 2ND STREET - DAVIS, CA 95618	23-7327765	501(C)(3)	15,029.	0.	N/A	N/A	TO SUPPORT SLO COUNTY 4H
CLARK CENTER ASSOCIATION DBA SOUTH COUNTY PERFORMING ARTS ASSOCIATION - 487 FAIR OAKS AVENUE - ARROYO GRANDE, CA 93420	77-0560115	501(C)(3)	15,369.	0.	N/A	N/A	GENERAL SUPPORT OF YOUR ORGANIZATION

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SAN LUIS COASTAL EDUCATION FOUNDATION - 1500 LIZZIE ST - SAN LUIS OBISPO, CA 93401	82-4196024	501(C)(3)	18,248.	0.	N/A	N/A	TO SUPPORT SLCEF TEACHER GRANTS.
SAN LUIS OBISPO CHILD DEVELOPMENT CENTER DBA CHILD DEVELOPMENT RESOURCE CENTER - 1720 BISHOP STREET - SAN LUIS OBISPO, CA 93401	23-7111804	501(C)(3)	19,000.	0.	N/A	N/A	CHILD AND THERAPY PROGRAM
BRIDGE LACROSSE DALLAS PO BOX 190844 DALLAS, TX 75219	16-1671742	501(C)(3)	20,000.	0.	N/A	N/A	UNRESTRICTED
CENTER FOR REPRODUCTIVE RIGHTS 199 WATER STREET, FLOOR 22 NEW YORK, NY 10038	13-3669731	501(C)(3)	20,000.	0.	N/A	N/A	UNRESTRICTED
FAMILY CARE NETWORK, INC. 1255 KENDALL ROAD SAN LUIS OBISPO, CA 93401	77-0159090	501(C)(3)	20,000.	0.	N/A	N/A	TO SUPPORT THE JOURNEY FUND IN HONOR OF SANDY RICHARDSON
HESPERIAN HEALTH GUIDES 2860 TELEGRAPH AVE. OAKLAND, CA 94609	94-6109093	501(C)(3)	20,000.	0.	N/A	N/A	IS RESTRICTED TO SUPPORT THE DEVELOPMENT AND DISTRIBUTION OF THE SPANISH VERSION OF
THE MONDAY CLUB PO BOX 167 SAN LUIS OBISPO, CA 93406	95-1679667	501(C)(3)	20,000.	0.	N/A	N/A	DESIGNATED TO SUPPORT THE CLUBS CENTENNIAL ANNIVERSARY 1:1 MATCH CAMPAIGN.
COMMUNITY COUNSELING CENTER OF SAN LUIS OBISPO COUNTY - 676 PISMO STREET - SAN LUIS OBISPO, CA 93401	95-2906369	501(C)(3)	22,597.	0.	N/A	N/A	UNRESTRICTED
MONTEREY RIDGE EDUCATIONAL FOUNDATION - 17117 4S RANCH PARKWAY - SAN DIEGO, CA 92127	71-1015423	501(C)(3)	23,457.	0.	N/A	N/A	TO SUPPORT THE CLASSROOM OF JULES TRANDEM

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

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SENIOR NUTRITION PROGRAM DBA MEALS THAT CONNECT - 2180 JOHNSON AVENUE - SAN LUIS OBISPO, CA 93401	77-0279528	501(C)(3)	24,315.	0.	N/A	N/A	ENHANCING SENIOR HEALTH AND COMMUNITY
SAN LUIS OBISPO INTERNATIONAL FILM FESTIVAL - PO BOX 1449 - SAN LUIS OBISPO, CA 93406	77-0367414	501(C)(3)	24,500.	0.	N/A	N/A	RESTRICTED TO SUPPORT GENERAL SPONSORSHIP PROGRAM
SAN LUIS OBISPO BOTANICAL GARDEN 3450 DAIRY CREEK ROAD SAN LUIS OBISPO, CA 93405	77-0248682	501(C)(3)	24,522.	0.	N/A	N/A	UNRESTRICTED
5CITIES HOMELESS COALITION PO BOX 558 GROVER BEACH, CA 93483	27-0413593	501(C)(3)	25,000.	0.	N/A	N/A	UNRESTRICTED
STORM TRYSAIL FOUNDATION C/O LARCHMONT YACHT CLUB 1 WOODBINE AVENUE - LARCHMONT, NY 10538	26-2672182	501(C)(3)	25,000.	0.	N/A	N/A	UNRESTRICTED
YTT NORTHERN CHUMASH NONPROFIT PO BOX 13938 SAN LUIS OBISPO, CA 93406	27-4006315	501(C)(3)	25,000.	0.	N/A	N/A	REGAINING LAND
SOUTH COUNTY YOUTH COALITION PO BOX 371 ARROYO GRANDE, CA 93421	77-0495870	501(C)(3)	25,500.	0.	N/A	N/A	UNRESTRICTED
LUCIA MAR UNIFIED SCHOOL DISTRICT 602 ORCHARD STREET ARROYO GRANDE, CA 93420	71-0929358	GOVERNMENT	26,079.	0.	N/A	N/A	2024-25 FIELD TRIPS FOR AHS AND NHS
MOZART FESTIVAL ASSOCIATION DBA FESTIVAL MOZAIC - PO BOX 311 - SAN LUIS OBISPO, CA 93406	23-7172087	501(C)(3)	28,000.	0.	N/A	N/A	UNRESTRICTED

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

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LOS OSOS CARES INC. PO BOX 6602 LOS OSOS, CA 93412	82-3047951	501(C)(3)	28,500.	0.	N/A	N/A	UNRESTRICTED
SLO NOOR FOUNDATION 1428 PHILLIPS LANE, SUITE 203 SAN LUIS OBISPO, CA 93401	27-1412176	501(C)(3)	28,700.	0.	N/A	N/A	UNRESTRICTED
SAN LUIS OBISPO COUNTY YMCA 1020 SOUTHWOOD DRIVE SAN LUIS OBISPO, CA 93401	95-2147727	501(C)(3)	29,500.	0.	N/A	N/A	UNRESTRICTED
FOUNDATION FOR THE PERFORMING ARTS CENTER - PO BOX 1137 - SAN LUIS OBISPO, CA 93406	77-0129605	501(C)(3)	30,568.	0.	N/A	N/A	GENERAL SUPPORT OF YOUR ORGANIZATION
RACE MATTERS SLO PO BOX 5215 SAN LUIS OBISPO, CA 93403	86-1879181	501(C)(3)	31,000.	0.	N/A	N/A	BLACK GIRL WELLNESS PROGRAM
COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY - 1030 SOUTHWOOD DRIVE - SAN LUIS OBISPO, CA 93401	95-2410253	501(C)(3)	31,246.	0.	N/A	N/A	UNRESTRICTED
ECOLOGISTICS 633 RAMONA AVE, # 103 LOS OSOS, CA 93402	27-2116150	501(C)(3)	31,586.	0.	N/A	N/A	UNRESTRICTED
HOSPICE OF SAN LUIS OBISPO COUNTY 1304 PACIFIC STREET SAN LUIS OBISPO, CA 93401	95-3195126	501(C)(3)	32,000.	0.	N/A	N/A	UNRESTRICTED
KCBX RADIO/ CENTRAL COAST PUBLIC RADIO - 4100 VACHELL LANE - SAN LUIS OBISPO, CA 93401	23-7292203	501(C)(3)	32,008.	0.	N/A	N/A	UNRESTRICTED

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TRANSITIONS-MENTAL HEALTH ASSOCIATION - PO BOX 15408 - SAN LUIS OBISPO, CA 93406	95-3509040	501(C)(3)	33,312.	0.	N/A	N/A	UNRESTRICTED
JACK'S HELPING HAND PO BOX 14718 SAN LUIS OBISPO, CA 93406	20-4731313	501(C)(3)	33,500.	0.	N/A	N/A	UNRESTRICTED
WORLD CENTRAL KITCHEN 200 MASSACHUSETTS AVE NW, 7TH FLOOR WASHINGTON, DC 20001	27-3521132	501(C)(3)	37,000.	0.	N/A	N/A	UNRESTRICTED
SAN LUIS OBISPO MUSEUM OF ART PO BOX 813 SAN LUIS OBISPO, CA 93406	95-6134270	501(C)(3)	37,546.	0.	N/A	N/A	UNRESTRICTED
WOODS HUMANE SOCIETY 875 OKLAHOMA AVE. SAN LUIS OBISPO, CA 93405	95-2058587	501(C)(3)	38,934.	0.	N/A	N/A	UNRESTRICTED
MORRO COAST AUDUBON SOCIETY P.O. BOX 1507 MORRO BAY, CA 93443	23-7165021	501(C)(3)	39,500.	0.	N/A	N/A	GENERAL SUPPORT OF YOUR ORGANIZATION
BETHEL LUTHERAN CHURCH 295 OLD COUNTRY ROAD TEMPLETON, CA 93465	95-2748921	501(C)(3)	50,000.	0.	N/A	N/A	UNRESTRICTED.
SLO COUNTY OFFICE OF EDUCATION 3350 EDUCATION DRIVE SAN LUIS OBISPO, CA 93405	95-6000938	GOVERNMENT	50,000.	0.	N/A	N/A	RESTRICTED FOR THE RAISING A READER PROGRAM AT SAN LUIS COASTAL SCHOOLS
CENTER FOR FAMILY STRENGTHENING 3480 SOUTH HIGUERA, SUITE 100 SAN LUIS OBISPO, CA 93401	77-0206822	501(C)(3)	55,125.	0.	N/A	N/A	UNRESTRICTED

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

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PLANNED PARENTHOOD CALIFORNIA CENTRAL COAST - 518 GARDEN STREET - SANTA BARBARA, CA 93101	95-2319356	501(C)(3)	56,046.	0.	N/A	N/A	UNRESTRICTED
NEW LIFE K9S PO BOX 4412 SAN LUIS OBISPO, CA 93403	75-2547239	501(C)(3)	60,000.	0.	N/A	N/A	RESTRICTED TO FUND THE CONSTRUCTION OF A NEW ONSITE KENNEL FOR CANINES
CASA OF SLO COUNTY PO BOX 1168 SAN LUIS OBISPO, CA 93406	77-0316227	501(C)(3)	66,493.	0.	N/A	N/A	UNRESTRICTED
SAN LUIS OBISPO REPERTORY THEATRE PO BOX 122 SAN LUIS OBISPO, CA 93406	95-2556678	501(C)(3)	67,500.	0.	N/A	N/A	OPERATING GENERAL COSTS
EL CAMINO HOMELESS ORGANIZATION 6370 ATASCADERO AVENUE ATASCADERO, CA 93422	77-0545434	501(C)(3)	71,300.	0.	N/A	N/A	UNRESTRICTED
JAMES W. BRABECK YOUTH LEGACY FUND FOUNDATION - 1241 JOHNSON AVE. #164 - SAN LUIS OBISPO, CA 93401	87-2570873	501(C)(3)	97,000.	0.	N/A	N/A	TO SUPPORT THE SB COUNTY FAIR BUYERS COALITION
FOOD BANK COALITION OF SAN LUIS OBISPO COUNTY - 1180 KENDALL ROAD - SAN LUIS OBISPO, CA 93401	77-0210727	501(C)(3)	101,507.	0.	N/A	N/A	UNRESTRICTED
CAL POLY FOUNDATION I GRAND AVENUE, BUILDING 117 SAN LUIS OBISPO, CA 93407	20-4927897	501(C)(3)	102,000.	0.	N/A	N/A	TO BE GRANTED TO THE LYCKE TRUST, A FUND HELD AT THE CAL POLY FOUNDATION RESTRICTED TO
LUMINA ALLIANCE PO BOX 125 SAN LUIS OBISPO, CA 93406	95-3370729	501(C)(3)	103,500.	0.	N/A	N/A	UNRESTRICTED

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CUESTA COLLEGE FOUNDATION PO BOX 8106 SAN LUIS OBISPO, CA 93403	23-7225601	501(C)(3)	103,875.	0.	N/A	N/A	UNRESTRICTED
SAN LUIS OBISPO SYMPHONY 75 HIGUERA ST., SUITE 160 SAN LUIS OBISPO, CA 93401	95-2493144	501(C)(3)	34,434.	0.	N/A	N/A	RESTRICTED TO SUPPORT GENERAL OPERATING EXPENSES
CAL POLY STATE UNIVERSITY 1 GRAND AVENUE, ADMIN. 212 SAN LUIS OBISPO, CA 93407	20-4927897	GOVERNMENT	210,000.	0.	N/A	N/A	2024 STOLLMEYER BLACK TRANSFER SCHOLARSHIP RECIPIENTS
THE LAND CONSERVANCY OF SAN LUIS OBISPO COUNTY - PO BOX 12206 - SAN LUIS OBISPO, CA 93406	77-0039294	501(C)(3)	232,314.	0.	N/A	N/A	RESTRICTED TO SUPPORT THE LEARNING AMONG THE OAKS PROGRAM AND THE WHEELCHAIR WEDNESDAY
SLO CLASSICAL ACADEMY 165 GRAND AVENUE SAN LUIS OBISPO, CA 93405	20-3131883	501(C)(3)	250,000.	0.	N/A	N/A	RESTRICTED TO PURCHASING A NEW BUILDING, REMODELING, AND EQUIPMENT NEEDED TO ESTABLISH A NEW

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
MORELOS, ALYSSA SID#H20160895	1	12,000.	0.	N/A	N/A
LILLY, ANNA SID#12439433	1	3,000.	0.	N/A	N/A
ZELIS, ANTHONY SID#	1	1,500.	0.	N/A	N/A
ARROYO, ANTONIO SID#900327742	1	5,000.	0.	N/A	N/A
ROBINSON, ASHLEY SID#923209315	1	10,000.	0.	N/A	N/A

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.**PART I, LINE 2:**

ORGANIZATIONAL GRANTEEES ARE EITHER REQUIRED TO SIGN A CONTRACT ASSOCIATED WITH THEIR PROPOSAL, OR AGREE THROUGH CASHING OF A GRANT CHECK THAT THEY WILL USE THE FUNDS AS DESCRIBED IN THEIR AWARD LETTER. WHEN SIGNING A CONTRACT, THE GRANTEE AGREES TO SUBMIT BOTH A NARRATIVE AND A FINANCIAL REPORT DOCUMENTING HOW GRANT FUNDS WERE SPENT.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: ROTARY CLUB OF MORRO BAY

(H) PURPOSE OF GRANT OR ASSISTANCE: TO PURCHASE A HEMODIALYSIS MACHINE FOR THE CEREHPASA MEDICINE UNIVERSITY HOSPITAL'S PEDIATRIC EMERGENCY DEPARTMENT

NAME OF ORGANIZATION OR GOVERNMENT: BRIDGE TO TURKIYE FUND

(H) PURPOSE OF GRANT OR ASSISTANCE: RESTRICTED TO CONTINUE EDUCATION IN SUPPORT OF MEHMET CELIKEL LISESI VAKFI HIGH SCHOOL ON BEHALF OF S. SAMI SOLU, MD CHARITABLE FUND

Part III Continuation of Grants and Other Assistance to Domestic Individuals (Schedule I (Form 990), Part III.)

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
CHAVEZ, ASHLYNN SID#032976253	1.	10,000.	0.	N/A	N/A
CHAVEZ, ASHLYNN SID#032976253	1.	3,500.	0.	N/A	N/A
MITCHELL, ASHTON SID#26356115	1.	1,500.	0.	N/A	N/A
DAWES, AUDREY SID #900321895	1.	5,000.	0.	N/A	N/A
COX, AVA SID# 131332679	1.	1,000.	0.	N/A	N/A
CHEN, BENJAMIN	1.	1,250.	0.	N/A	N/A
CADENA, BIANCA SID#030038430	1.	2,500.	0.	N/A	N/A
BORMACOFF, BROOKLYN SID #030621441	1.	10,000.	0.	N/A	N/A
THIBODEAUX, CAMILE SID#9002800259	1.	5,000.	0.	N/A	N/A

Schedule I (Form 990)

Part III Continuation of Grants and Other Assistance to Domestic Individuals (Schedule I (Form 990), Part III.)

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MAMARADLO, CASSIOPEIA SID# 830475516	1.	3,000.	0.	N/A	N/A
GONZALEZ, CHRISTIAN SID#900347126	1.	10,000.	0.	N/A	N/A
WILSON, CLAIRE SID#1010866261	1.	12,000.	0.	N/A	N/A
GARCIA, DAISY SID#030790896	1.	1,500.	0.	N/A	N/A
DAISY RODRIQUEZ GALINDO SID#900349804	1.	1,000.	0.	N/A	N/A
LEON, DARIANNA SID#030164088	1.	20,000.	0.	N/A	N/A
FLORES, DARLENE SID#2105855	1.	1,000.	0.	N/A	N/A
JAUREGUY, DAWSON SID#900325909	1.	5,000.	0.	N/A	N/A
BALDERAS, DULCE SID# 900335050	1.	5,000.	0.	N/A	N/A

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Part III Continuation of Grants and Other Assistance to Domestic Individuals (Schedule I (Form 990), Part III.)

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ABDULAZIZ, ELENA SID#030608298	1.	6,000.	0.	N/A	N/A
CHAVEZ, ELIDIA SID#009600024	1.	3,500.	0.	N/A	N/A
SENNES, ELLIOT SID# 10935033	1.	3,500.	0.	N/A	N/A
EULATE, ESTELLA SID# 07700016090	1.	12,000.	0.	N/A	N/A
LACOVELLI BARAJA, EVE SID#017900753	1.	12,000.	0.	N/A	N/A
SILVA, GABRIELLA SID#30720748	1.	10,000.	0.	N/A	N/A
BLYTHE, GAVIN SID #3623503	1.	5,000.	0.	N/A	N/A
DOMENGHI, GEORGIA SID# 892834411	1.	10,000.	0.	N/A	N/A
WHEELER, GEORGIANNA SID#968484204	1.	10,000.	0.	N/A	N/A

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COSTA, GRACEYN SID#U1520030	1.	10,000.	0.	N/A	N/A
KEELING, GRAHAM SID #A2P5U66	1.	10,000.	0.	N/A	N/A
KNOLLENBERG, HAYLEE SID# A18294237	1.	10,000.	0.	N/A	N/A
WU, HUIYI SID#900319801	1.	5,000.	0.	N/A	N/A
RATZAT, IRIS SID#900346512	1.	5,000.	0.	N/A	N/A
PRUETT, ISAAC SID#030083189	1.	3,500.	0.	N/A	N/A
ALVAREZ, ROSAS SID#030052704	1.	1,000.	0.	N/A	N/A
RODRIGUEZ, ISABEL SID#A275P90	1.	2,000.	0.	N/A	N/A
RODRIGUEZ, ISABEL SID#A275P90	1.	3,500.	0.	N/A	N/A

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TOVAR DIAZ, JAQUELYN SID#7700016375	1.	1,000.	0.	N/A	N/A
LEYVA, JEREMIAH SID#900333183	1.	2,000.	0.	N/A	N/A
CLACK, JOLIE SID#2151954	1.	5,000.	0.	N/A	N/A
NORTHCOTE, JOSEPH SID#985529854	1.	20,000.	0.	N/A	N/A
CANTRELL, JUSHUA SID#114270430	1.	5,000.	0.	N/A	N/A
RENDON, JOSHUA SID#30708411	1.	10,000.	0.	N/A	N/A
FLORES, JOVANA SID#30282518	1.	5,000.	0.	N/A	N/A
BYRUM, KADEN SID#30217492	1.	1,000.	0.	N/A	N/A
LUN, KAREN SID #61711775	1.	12,000.	0.	N/A	N/A

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WHITE, KAYA LEE SID#30053393	1.	8,000.	0.	N/A	N/A
MELLENDEZ, KAYD SID#00855797	1.	1,000.	0.	N/A	N/A
RAILSBACK, KEEGAN SID#	1.	5,000.	0.	N/A	N/A
TORAL, KELLY, SID #30729549	1.	12,000.	0.	N/A	N/A
ASCENCIO, KEYLANI SID#030052730	1.	1,000.	0.	N/A	N/A
PATEL, KRUPA SID#923416247	1.	3,500.	0.	N/A	N/A
SHEA, LAILA SID#30592893	1.	1,000.	0.	N/A	N/A
MCLAIN, LONDON SID# 900323718	1.	5,000.	0.	N/A	N/A
MARCIAL-PALOMARES, LAURITA SID#29738767	1.	1,000.	0.	N/A	N/A

Schedule I (Form 990)

Part III Continuation of Grants and Other Assistance to Domestic Individuals (Schedule I (Form 990), Part III.)

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
WOFFINDEN, LEVI SID# 03051921	1.	2,500.	0.	N/A	N/A
PETERSON, LUCY, 2024 THOMA BALLET SCHOLARSHIP	1.	3,000.	0.	N/A	N/A
LUIS NAVA RODRIGUEZ SID#900349804	1.	1,000.	0.	N/A	N/A
BULLOCK, MAISIE SID# 30119043	1.	3,500.	0.	N/A	N/A
BEAN, MARAKA SID#C12720699	1.	5,000.	0.	N/A	N/A
GRAEBNER, MATTHEW SID #030412791	1.	10,000.	0.	N/A	N/A
WOOTEN, MIARA SID #AZN6U41	1.	1,500.	0.	N/A	N/A
PEREZ-CORBITT, ADRIAN ID#900331735	1.	-1,000.	0.	N/A	N/A
GARCIA, ANTHONY SID#1324454	1.	1,000.	0.	N/A	N/A

Schedule I (Form 990)

Part III Continuation of Grants and Other Assistance to Domestic Individuals (Schedule I (Form 990), Part III.)

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
ANDERSON, FINN, SID# 303114357	1.	3,000.	0.	N/A	N/A
OLIVIO, GABRIEL SID#203598102	1.	750.	0.	N/A	N/A
PEREZ-PEDRAZA, ISRAEL SID# 029572185	1.	2,000.	0.	N/A	N/A
PURCHASING MATERIALS FOR A GALLERY IN DECEMBER	1.	2,000.	0.	N/A	N/A
SHINGLOT, HEER SID# 006-226-248	1.	2,000.	0.	N/A	N/A
HASTINGS, JASMINE SID#3244668	1.	2,000.	0.	N/A	N/A
ALVARADO, JOCELYN SID#3040423740	1.	750.	0.	N/A	N/A
KELLER, LEXI SID# 983476	1.	1,000.	0.	N/A	N/A
RODRIGUEZ, SARAH SID#010966723	1.	1,000.	0.	N/A	N/A

Schedule I (Form 990)

Part III Continuation of Grants and Other Assistance to Domestic Individuals (Schedule I (Form 990), Part III.)

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
MARROQUIN, STEPHANIE SID# 900324178	1.	5,000.	0.	N/A	N/A
BOYD, NATALIE SID#110526024	1.	5,000.	0.	N/A	N/A
HOSN, NATALIE SID#3040643921	1.	1,000.	0.	N/A	N/A
GETTEN, RACHEL, 2024 THOMA BALLET SCHOLARSHIP	1.	3,000.	0.	N/A	N/A
MARTINEZ, RAMSES SID# 806479821	1.	3,575.	0.	N/A	N/A
MOREAU, RAMSEY SID#900894883	1.	1,000.	0.	N/A	N/A
MILDER, RILEY SID#30316136	1.	1,000.	0.	N/A	N/A
SHEPPARD-KEENEY, RILEY SID#2128545	1.	1,000.	0.	N/A	N/A
FARIAS, ROSALVA SID#008524770	1.	12,000.	0.	N/A	N/A

Schedule I (Form 990)

Part III Continuation of Grants and Other Assistance to Domestic Individuals (Schedule I (Form 990), Part III.)

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
WAGNER, SADIE SID#1809915	1.	3,360.	0.	N/A	N/A
HUANG, SAM SID# 027406723	1.	1,250.	0.	N/A	N/A
REYES, SAMANTHA SID#21173755	1.	12,000.	0.	N/A	N/A
MARANO, SEBASTIAN DOMINIC SID#63849481	1.	4,150.	0.	N/A	N/A
MARANO, SEBASTIAN DOMINIC SID# 63849481	1.	3,500.	0.	N/A	N/A
WULFING, SERENITY SID#3040611603	1.	4,000.	0.	N/A	N/A
LUCERO, SHANNON, SPIRIT OF THE CLASS OF '49 SCHOLARSHIP AWARD	1.	500.	0.	N/A	N/A
GRANDOS, SHEYLA SID#900322978	1.	1,000.	0.	N/A	N/A
BOSCARO, SIENA SID#A20475403	1.	1,000.	0.	N/A	N/A

Schedule I (Form 990)

Part III Continuation of Grants and Other Assistance to Domestic Individuals (Schedule I (Form 990), Part III.)

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
MCENTIRE, SKYLER SID#30684829	1.	5,000.	0.	N/A	N/A
LONGMAN, SOPHIA SID#906396712	1.	3,500.	0.	N/A	N/A
KEEP, TAYLER SID #75-582-9714	1.	5,000.	0.	N/A	N/A
MACHADO, TRAVIS SID#H20049431	1.	5,000.	0.	N/A	N/A
TAPIA, TYLER SID#	1.	5,000.	0.	N/A	N/A
MARTINEZ, VALERIA SID# 900355872	1.	5,000.	0.	N/A	N/A
MERSON, VALERIE SID#002883840	1.	2,000.	0.	N/A	N/A
THOMPSON, VAN SID#406370682	1.	1,500.	0.	N/A	N/A
ZARATE-CAMACHO, YAHIR SID#030057605	1.	1,000.	0.	N/A	N/A

Schedule I (Form 990)

Part IV Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT:

CENTRAL COAST SALMON ENHANCEMENT DBA CREEK LANDS CONSERVATION

(H) PURPOSE OF GRANT OR ASSISTANCE: RESTRICTED TO SUPPORT THE PROTECTING OUR WATERSHED LEARNING PROGRAM FOR ELEMENTARY AND MIDDLE SCHOOL CHILDREN

NAME OF ORGANIZATION OR GOVERNMENT: CONCORDIA THEOLOGICAL SEMINARY

(H) PURPOSE OF GRANT OR ASSISTANCE: RESTRICTED TO THE HANS LYCKE

STIPENDIUM AT LUTHERAN SCHOOL OF THEOLOGY AT GOTHENBERG IN SUPPORT OF THEOLOGICAL EDUCATION OF STUDENT MINISTERS AND PASTORS VIA THE BO GIERTZ FUND.

NAME OF ORGANIZATION OR GOVERNMENT: HESPERIAN HEALTH GUIDES

(H) PURPOSE OF GRANT OR ASSISTANCE: IS RESTRICTED TO SUPPORT THE DEVELOPMENT AND DISTRIBUTION OF THE SPANISH VERSION OF 'PROMOTING COMMUNITY MENTAL HEALTH' IN SLO COUNTY

NAME OF ORGANIZATION OR GOVERNMENT: CAL POLY FOUNDATION

(H) PURPOSE OF GRANT OR ASSISTANCE: TO BE GRANTED TO THE LYCKE TRUST, A FUND HELD AT THE CAL POLY FOUNDATION RESTRICTED TO ESTABLISH THE CAL POLY'S NOYCE SCHOOL OF APPLIED COMPUTING EDUCATIONAL "LECTURE SERIES"

NAME OF ORGANIZATION OR GOVERNMENT:

THE LAND CONSERVANCY OF SAN LUIS OBISPO COUNTY

(H) PURPOSE OF GRANT OR ASSISTANCE: RESTRICTED TO SUPPORT THE LEARNING AMONG THE OAKS PROGRAM AND THE WHEELCHAIR WEDNESDAY PROGRAM

NAME OF ORGANIZATION OR GOVERNMENT: SLO CLASSICAL ACADEMY

(H) PURPOSE OF GRANT OR ASSISTANCE: RESTRICTED TO PURCHASING A NEW BUILDING, REMODELING, AND EQUIPMENT NEEDED TO ESTABLISH A NEW SCHOOL PREMISES.

SCHEDULE J
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

THE COMMUNITY FOUNDATION SAN LUIS OBISPO

Employer identification number

77-0496500

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|--|
| ☐ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☐ Form 990 of other organizations | ☐ Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a Receive a severance payment or change-of-control payment?
- b Participate in or receive payment from a supplemental nonqualified retirement plan?
- c Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a The organization?
- b Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a The organization?
- b Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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

Schedule J (Form 990) (Rev. 12-2024)

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

[illegible]

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

[illegible]

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization

THE COMMUNITY FOUNDATION SAN LUIS OBISPO

Employer identification number

77-0496500

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	13	349,269.	ACTIVE MARKET PRICE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other ...				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (.....)				
26 Other (.....)				
27 Other (.....)				
28 Other (.....)				

29 Number of Forms 8283 received by the organization during the tax year for contributions
for which the organization completed Form 8283, Part V, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it
must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for
exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash
contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked,
describe in Part II.

Yes No

30a		X
31	X	
32a	X	

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

Schedule M (Form 990) 2024

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, LINE 32B:

THE FOUNDATION MAINTAINS BROKERAGE ACCOUNTS TO ENABLE DONORS TO
TRANSFER STOCK. THE GIFTS OF STOCK ARE THEN SOLD AND THE PROCEEDS
DEPOSITED INTO THE FOUNDATION'S ACCOUNTS.

SCHEDULE O
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization	THE COMMUNITY FOUNDATION SAN LUIS OBISPO	Employer identification number	77-0496500
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE COMMUNITY FOUNDATION SAN LUIS OBISPO COUNTY FULFILLS ITS MISSION
BY:

- ENGAGING PRIVATE GIVING FOR PUBLIC GOOD;
- BUILDING AND MAINTAINING PERMANENT ENDOWMENTS TO RESPOND TO CHANGING
COMMUNITY NEEDS;
- PROVIDING FLEXIBLE TAX-EXEMPT VEHICLES FOR DONORS WITH VARIED
CHARITABLE INTERESTS AND ABILITIES TO GIVE;
- SERVING AS A CATALYST AND RESOURCE TO EFFECTIVELY RESPOND TO COMMUNITY
NEEDS THROUGH SCHOLARSHIPS; AND
- STRENGTHENING THE NON-PROFIT SECTOR THROUGH GRANTS AND DEVELOPMENT
ASSISTANCE.

FORM 990, PART VI, SECTION B, LINE 11B:

FORM 990 REVIEW PROCESS

FOUNDATION'S CHIEF FINANCIAL OFFICER, CHIEF EXECUTIVE OFFICER, AND BOARD OF
DIRECTORS REVIEW TAX RETURN PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICT OF INTEREST POLICY.
EACH EMPLOYEE, BOARD MEMBER, GRANT/SCHOLARSHIP REVIEWER, AND ALL COMMITTEE
MEMBERS COMPLETES AND SIGNS A WRITTEN CONFLICT OF INTEREST DISCLOSURE
DOCUMENT ANNUALLY.

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION REVIEW & APPROVAL PROCESS FOR OFFICERS & KEY EMPLOYEES
THE FULL BOARD PERIODICALLY CONDUCTS A FORMAL REVIEW PROCESS FOR THE CHIEF
EXECUTIVE OFFICER AND ALSO REVIEWS SALARY AND AGREES ON ANY SALARY
ADJUSTMENTS.

FORM 990, PART VI, SECTION C, LINE 19:

OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE.
A PUBLIC DISCLOSURE COPY OF THE ORGANIZATION'S BYLAWS, POLICIES, AND
AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE,
ON GUIDESTAR.ORG AND UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

DISTRIBUTION TO THE COMMUNITY FOUNDATION SAN LUIS OBISPO COUNTY FROM SUPPORTING ORGANIZATION	541,865.
TOTAL TO FORM 990, PART XI, LINE 9	541,865.

FORM 990, PART XI, LINE 2C, FINANCIAL STATEMENTS AND REPORTING:

THE OVERSIGHT PROCESS BY THE AUDIT COMMITTEE DID NOT CHANGE THIS YEAR.

**SCHEDULE R
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

THE COMMUNITY FOUNDATION SAN LUIS OBISPO

Employer identification number
77-0496500

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
REAL ESTATE FOUNDATION OF SAN LUIS OBISPO COUNTY - 80-0383894, 550 DANA STREET, SAN LUIS OBISPO, CA 93401	SUPPORTING ORGANIZATION - CONDUCTING ACTIVITIES FOR THE BENEFIT OF CFSLOCO	CALIFORNIA	501(C) (3)	PUBLIC CHARITY -	THE COMMUNITY FOUNDATION SAN LUIS OBISPO	X	

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

Schedule R (Form 990) (Rev. 1-2025)

SEE PART VII FOR CONTINUATIONS

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)	X	
s Other transfer of cash or property from related organization(s)		X
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
REAL ESTATE FOUNDATION OF SAN LUIS OBISPO (1) COUNTY	C	541,865.	FMV
(2)			
(3)			
(4)			
(5)			
(6)			

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME OF RELATED ORGANIZATION:

REAL ESTATE FOUNDATION OF SAN LUIS OBISPO COUNTY

DIRECT CONTROLLING ENTITY: THE COMMUNITY FOUNDATION SAN LUIS OBISPO COUNTY