Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

▶ **Do not enter Social Security numbers on this form as it may be made public. By law, the IRS cannot redact the information on the form.**

▶ **Information about Form 990-PF and its instructions is at *www.irs.gov/form990pf*.**

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

Name of foundation
JAMES S BOWER FOUNDATION

A Employer identification number
77-0229243

Number and street (or P O box number if mail is not delivered to street address)
26 WEST MICHELTORENA ST

Room/suite

B Telephone number (see instructions)
(805) 564-8814

City or town, state or province, country, and ZIP or foreign postal code
SANTA BARBARA, CA 93101

C If exemption application is pending, check here ▶ ☐

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1. Foreign organizations, check here ▶ ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

H Check type of organization ☑ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)*▶$ 59,888,183

J Accounting method ☐ Cash ☑ Accrual ☐ Other (specify) ______ *(Part I, column (d) must be on cash basis.)*

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

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

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	17,180	17,180		
	4	Dividends and interest from securities.	745,179	745,179		
	5a	Gross rents	599,273	599,273		
	b	Net rental income or (loss) 599,273				
	6a	Net gain or (loss) from sale of assets not on line 10	922,921			
	b	Gross sales price for all assets on line 6a 6,544,822				
	7	Capital gain net income (from Part IV, line 2) . . .		922,921		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	2,284,553	2,284,553		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	320,000	54,800		265,200
	14	Other employee salaries and wages	121,856	2,565		119,429
	15	Pension plans, employee benefits	21,120	1,804		19,316
	16a	Legal fees (attach schedule)	3,250	325		2,925
	b	Accounting fees (attach schedule)	39,987	11,996		27,991
	c	Other professional fees (attach schedule)	100,510	100,000		510
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	107,119	27,966		20,804
	19	Depreciation (attach schedule) and depletion . . .	32,735	0		
	20	Occupancy				
	21	Travel, conferences, and meetings	418	0		418
	22	Printing and publications				
	23	Other expenses (attach schedule)	121,984	5,470		113,155
	24	**Total operating and administrative expenses.** Add lines 13 through 23	868,979	204,926		569,748
	25	Contributions, gifts, grants paid	2,311,020			2,141,020
	26	**Total expenses and disbursements.** Add lines 24 and 25	3,179,999	204,926		2,710,768
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-895,446			
	b	**Net investment income** (if negative, enter -0-)		2,079,627		
	c	**Adjusted net income** (if negative, enter -0-) . . .				

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

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	300,408	152,813	152,813
	3	Accounts receivable ▶			
		Less allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ 375,000			
		Less allowance for doubtful accounts ▶ 0	375,000	375,000	375,000
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	39,823,206	44,059,697	44,059,697
	14	Land, buildings, and equipment basis ▶ 2,362,281			
		Less accumulated depreciation (attach schedule) ▶ 239,668	2,154,017	2,122,613	2,122,613
	15	Other assets (describe ▶)	13,541,694	13,178,060	13,178,060
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	56,194,325	59,888,183	59,888,183
Liabilities	17	Accounts payable and accrued expenses	38,352	60,213	
	18	Grants payable		170,000	
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)	38,352	230,213	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here** ▶ ☑ **and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted	56,155,973	59,657,970	
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☐ **and complete lines 27 through 31.**			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	**Total net assets or fund balances** (see page 17 of the instructions)	56,155,973	59,657,970	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	56,194,325	59,888,183	

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

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	56,155,973
2	Enter amount from Part I, line 27a	2	-895,446
3	Other increases not included in line 2 (itemize) ▶	3	4,397,699
4	Add lines 1, 2, and 3	4	59,658,226
5	Decreases not included in line 2 (itemize) ▶	5	256
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	59,657,970

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 a	PASSTHROUGH LOSS (DETAIL ON REQUEST)	P	2008-01-01	2013-12-31
b	CHARLES SCHWAB #1315-7784 (DETAIL ON REQUEST)	P	2013-01-01	2013-12-31
c	CHARLES SCHWAB #1315-7784 (DETAIL ON REQUEST)	P	2008-01-01	2013-12-31
d	CAPITAL GAINS DIVIDENDS	P		
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			10,818	-10,818
b	500,000		459,717	40,283
c	5,900,000		5,151,366	748,634
d	144,822			144,822
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
a				-10,818
b				40,283
c				748,634
d				144,822
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	922,921
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☑ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2012	2,994,506	51,869,501	0 057732
2011	3,336,505	50,325,315	0 066299
2010	3,056,704	54,092,211	0 056509
2009	2,880,305	51,273,403	0 056175
2008	3,848,066	58,071,222	0 066265

2	**Total** of line 1, column (d).	2	0 302980
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 060596
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	54,753,050
5	Multiply line 4 by line 3.	5	3,317,816
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	20,796
7	Add lines 5 and 6.	7	3,338,612
8	Enter qualifying distributions from Part XII, line 4.	8	2,710,768

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 Date of ruling or determination letter ____________ **(attach copy of letter if necessary–see instructions)**		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b	1	41,593
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	0
3	Add lines 1 and 2	3	41,593
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	0
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-	5	41,593
6	Credits/Payments		
a	2013 estimated tax payments and 2012 overpayment credited to 2013 — **6a** 19,000		
b	Exempt foreign organizations—tax withheld at source — **6b**		
c	Tax paid with application for extension of time to file (Form 8868) — **6c** 33,000		
d	Backup withholding erroneously withheld — **6d**		
7	Total credits and payments Add lines 6a through 6d	7	52,000
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached	8	524
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	9,883
11	Enter the amount of line 10 to be **Credited to 2014 estimated tax** ▶ 9,883 **Refunded** ▶	11	0

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ 0 **(2)** On foundation managers ▶ $ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV.*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶CA			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation*	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	10		No

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11	Yes	
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶WWW JSBOWERFOUNDATION ORG

14 The books are in care of ▶JAMES S BOWER FOUNDATION Telephone no ▶(805) 564-8814

Located at ▶26 WEST MICHELTORENA ST SANTA BARBARA CA ZIP+4 ▶931017169

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

			Yes	No
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No
	See instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes", enter the name of the foreign country ▶			

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

	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☑ Yes ☐ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☑ Yes ☐ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☑ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☑ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?	1b		No
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? ☐ Yes ☑ No			
	If "Yes," list the years ▶ 20____ , 20____ , 20____ , 20____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions)	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ 20____ , 20____ , 20____ , 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☑ No			
b	If "Yes," did it have excess business holdings in 2013 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		No

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

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☑ No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☑ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☑ No			
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☑ No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☑ No			
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)?	**5b**		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**6b**		**No**
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☑ No			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	**7b**		

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

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
HARVEY BOTTELSEN 26 WEST MICHELTORENA ST SANTA BARBARA, CA 93101	CHAIRMAN 10 00	60,000	10,297	0
CHRISTOPHER A JACOBS 26 WEST MICHELTORENA ST SANTA BARBARA, CA 93101	SECRETARY 3 00	30,000	0	0
DAVID ALVARADO 26 WEST MICHELTORENA ST SANTA BARBARA, CA 93101	TREASURER 3 00	30,000	0	0
JON CLARK 26 WEST MICHELTORENA ST SANTA BARBARA, CA 93101	PRESIDENT 40 00	200,000	48,623	4,400

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

(a) Name and address of each employee paid more than $50,000	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
LYNDA L KINNEY 26 WEST MICHELTORENA ST SANTA BARBARA, CA 93101	DIRECTOR OF ADMINIST 30 00	70,500	34,437	0
JOLETTE CORBETT 26 WEST MICHELTORENA ST SANTA BARBARA, CA 93101	FINANCIAL MANAGER 21 00	51,495	6,499	0
Total number of other employees paid over $50,000 ▶				0

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

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

(a) Name and address of each person paid more than $50,000	**(b)** Type of service	**(c)** Compensation
NONE		
Total number of others receiving over $50,000 for professional services. . . . . ▶		0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See page 24 of the instructions	
3	
Total. Add lines 1 through 3 . . . . ▶	0

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	41,668,243
b	Average of monthly cash balances	1b	476,339
c	Fair market value of all other assets (see instructions)	1c	13,442,271
d	**Total** (add lines 1a, b, and c)	1d	55,586,853
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e: 0		
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	55,586,853
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	833,803
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	54,753,050
6	**Minimum investment return.** Enter 5% of line 5	6	2,737,653

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

1	Minimum investment return from Part X, line 6	1	2,737,653
2a	Tax on investment income for 2013 from Part VI, line 5 — 2a: 41,593		
b	Income tax for 2013 (This does not include the tax from Part VI) — 2b:		
c	Add lines 2a and 2b	2c	41,593
3	Distributable amount before adjustments Subtract line 2c from line 1	3	2,696,060
4	Recoveries of amounts treated as qualifying distributions	4	0
5	Add lines 3 and 4	5	2,696,060
6	Deduction from distributable amount (see instructions)	6	0
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	2,696,060

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

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1a	2,710,768
b	Program-related investments—total from Part IX-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	2,710,768
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions)	5	0
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	2,710,768

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

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

		(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7					2,696,060
2 Undistributed income, if any, as of the end of 2013					
a Enter amount for 2012 only.				0	
b Total for prior years 20___ , 20___ , 20___			0		
3 Excess distributions carryover, if any, to 2013					
a From 2008.					
b From 2009.					
c From 2010.					
d From 2011.	1,087,834				
e From 2012.	2,994,506				
f **Total** of lines 3a through e.		4,082,340			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ $ 2,710,768					
a Applied to 2012, but not more than line 2a				0	
b Applied to undistributed income of prior years (Election required—see instructions).			0		
c Treated as distributions out of corpus (Election required—see instructions).		0			
d Applied to 2013 distributable amount.					2,696,060
e Remaining amount distributed out of corpus		14,708			
5 Excess distributions carryover applied to 2013 *(If an amount appears in column (d), the same amount must be shown in column (a).)*		0			0
6 **Enter the net total of each column as indicated below:**					
a Corpus Add lines 3f, 4c, and 4e Subtract line 5		4,097,048			
b Prior years' undistributed income Subtract line 4b from line 2b			0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.			0		
d Subtract line 6c from line 6b Taxable amount —see instructions			0		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions				0	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014					0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)		0			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions) . . .		0			
9 **Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a		4,097,048			
10 Analysis of line 9					
a Excess from 2009. . . .					
b Excess from 2010. . . .					
c Excess from 2011. . . .	1,087,834				
d Excess from 2012. . . .	2,994,506				
e Excess from 2013. . . .	14,708				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling. . . . . . . ▶

b Check box to indicate whether the organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2013	**(b)** 2012	**(c)** 2011	**(d)** 2010	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon **a** "Assets" alternative test—enter **(1)** Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter **(1)** Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

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

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

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed

JON CLARK
26 W MICHELTORENA
SANTA BARBARA, CA 93101
(805) 564-8814

b The form in which applications should be submitted and information and materials they should include

ALL APPLICATIONS DONE ELECTRONICALLY SEE INSTRUCTIONS AND CONTACT INFO ON WEBSITE (JSBOWERFOUNDATION ORG)

c Any submission deadlines

SEE WEBSITE FOR CYCLE SUBMISSION

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

THE FOUNDATION LIMITS IT'S GRANTS TO FOUR CATEGORIES EDUCATION, SCIENTIFIC, RELIGIOUS AND CHARITABLE

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year* See Additional Data Table				
Total . . . . ▶ **3a**				2,141,020
b *Approved for future payment*				
CARPINTERIA EDUCATION FOUNDATION PO BOX 9 CARPINTERIA, CA 93014	NONE	PC	THRIVE CARPINTERIA	155,000
SB PUBLIC EDUCATION FOUNDATION 1330 STATE STREET SUITE 201 SANTA BARBARA, CA 93101	NONE	PC	THE ACADEMY AT DOS PUEBLOS HIGH SCHOOL	15,000
Total . . . . ▶ **3b**				170,000

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	(b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	(d) Amount	(e) Related or exempt function income (See instructions)
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments. . . .					
3 Interest on savings and temporary cash investments			14	17,180	
4 Dividends and interest from securities. . . .			14	745,179	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.			16	599,273	
6 Net rental income or (loss) from personal property					
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory			18	922,921	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory. .					
11 Other revenue **a**					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e). .		0		2,284,553	0

13 Total. Add line 12, columns (b), (d), and (e). **13** 2,284,553

(See worksheet in line 13 instructions to verify calculations)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash.	1a(1)		No
(2) Other assets.	1a(2)		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
(3) Rental of facilities, equipment, or other assets.	1b(3)		No
(4) Reimbursement arrangements.	1b(4)		No
(5) Loans or loan guarantees.	1b(5)		No
(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

(a) Line No	**(b)** Amount involved	**(c)** Name of noncharitable exempt organization	**(d)** Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☑ No

b If "Yes," complete the following schedule

(a) Name of organization	**(b)** Type of organization	**(c)** Description of relationship

Sign Here

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 taxpayer or fiduciary) is based on all information of which preparer has any knowledge

****** 2014-10-09 ******

Signature of officer or trustee Date Title

May the IRS discuss this return with the preparer shown below (see instr)? ☑ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ▶☐	PTIN
CATHERINE MACAULAY				P00178796

Firm's name ▶ DAMITZ BROOKS NIGHTINGALE — Firm's EIN ▶ 77-0076647

Firm's address ▶ 200 EAST CARRILLO STREET SUITE 303 SANTA BARBARA, CA 93101 — Phone no (805) 963-1837

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
ADVENTURES IN CARING FOUNDATION 1528 CHAPALA ST SUITE 202 SANTA BARBARA, CA 93101	NONE	PC	COMPASSION IN ACTION PATIENT CARE	10,000
AIDS HOUSING SANTA BARBARA INC PO BOX 20031 SANTA BARBARA, CA 93120	NONE	PC	SARAH HOUSE	50,000
ALL SAINTS-BY-THE-SEA 83 EUCALYPTUS LANE SANTA BARBARA, CA 93108	NONE	PC	MATCHING GRANT FUND & SPONSORED GOLF TOURNAMENT	25,000
ANGELS FOSTER CARE OF SB 3905 STATE STREET UNIT 7-115 SANTA BARBARA, CA 93105	NONE	PC	ANGELS FOSTER CARE	10,000
CARPINTERIA EDUCATION FOUNDATION PO BOX 9 CARPINTERIA, CA 93014	NONE	PC	THRIVE CARPINTERIA	155,000
CHILD ABUSE LISTENING MEDIATION INC 1236 CHAPALA STREET SANTA BARBARA, CA 93101	NONE	PC	GREAT BEGINNINGS	20,000
COMMUNITY COUNSELING CENTER 923 OLIVE ST 1 SANTA BARBARA, CA 93101	NONE	PC	PARENT-INFANT COACH CERTIFICATION PROGRAM	15,000
COURT APPOINTED SPECIAL ADVOCATE OF 118 EAST FIGUEROA STREET SANTA BARBARA, CA 93101	NONE	PC	FOSTER YOUTH ADVOCACY PROGRAM	15,000
DOMESTIC VIOLENCE SOLUTIONS 2950 STATE ST B SANTA BARBARA, CA 93105	NONE	PC	RESIDENTIAL COUNSELING PROGRAM	10,000
DREAM FOUNDATION 1528 CHAPALA ST 304 SANTA BARBARA, CA 93101	NONE	PC	DREAM GRANTING FOR TERMINALLY ILL SENIORS IN SB	5,000
FAMILIES ACT 123 E PEDREGOSA STREET SANTA BARABRA, CA 93101	NONE	PC	NEXT STEPS IN HOUSING/TREATMENT	5,000
FAMILY THERAPY INSTITUTE OF SB 23 W MISSION ST SANTA BARBARA, CA 93101	NONE	PC	SHARED CROSSING RESEARCH INITIATIVE	15,000
FOUNDATION FOR SBHS PO BOX 158 SANTA BARBARA, CA 93102	NONE	PC	RESTORATIVE APPROACHES AT SBHS	20,000
FUND FOR SANTA BARBARA 1524 1/2 STATE ST SANTA BARBARA, CA 93101	NONE	PC	CAPACITY BUILDING SUPPORT	10,000
KNOWLEDGEWORK FOUNDATION ONE WEST FOURTH STREET SUITE 200 CINCINNATI, OH 95202	NONE	PC	ALLIANCE FOR LIVING & DYING SUPPORT	5,000
Total . . . . ▶ **3a**				2,141,020

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
MEDIA4GOOD 308 ENNISBROOK DRIVE SANTA BARBARA,CA 93108	NONE	PC	YOUTH INTERACTIVE SANTA BARBARA	15,000
NUESTRA PALABRA PO BOX 540181 HOUSTON,TX 77254	NONE	PC	PALABRA PROJECT	75,000
SANSUM DIABETES RESEARCH INSTITUTE 2219 BATH STREET SANTA BARBARA,CA 93105	NONE	PC	SEEDS OF CHANGE	10,000
SANTA BARBARA FOUNDATION 15 E CARRILLO STREET SANTA BARBARA,CA 93101	NONE	PC	VARIOUS COMMUNITY PROGRAMS	732,500
SB PUBLIC EDUCATION FOUNDATION 1330 STATE STREET SUITE 201 SANTA BARBARA,CA 93101	NONE	PC	THRIVE WESTSIDE	402,500
STORYTELLER CHILDREN'S CENTER INC 2115 STATE STREET SANTA BARBARA,CA 93105	NONE	PC	MODEL FOR SCHOOL READINESS	50,000
SUMMAED FOUNDATION 2411 FOOTHILL LN SANTA BARBARA,CA 93105	NONE	PC	AFTER SCHOOL PROTOTYPE PROJECT	5,000
TRANSITION HOUSE 425 EAST COTA STREET SANTA BARBARA,CA 93101	NONE	PC	INFANT CARE AND BILINGUAL PARENTING CLASSES	20,000
UNIVERSITY OF CALIFORNIA SANTA BARB UNIVERSITY OF CALIFORNIA SANTA BARBARA,CA 93106	NONE	PC	GEVIRTZ GRADUATE SCHOOL OF EDUCATION	15,420
VISITING NURSE HOSPICE CARE OF SB 222 E CANON PERDIDO ST SANTA BARBARA,CA 93101	NONE	PC	ALLIANCE FOR LIVING & DYING WELL	385,600
YSTRIVE FOR YOUTH PO BOX 41641 SANTA BARABRA,CA 93140	NONE	PC	4 REAL PROJECTS	60,000
Total . . . . ▶ **3a**				2,141,020

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Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2013

Attachment Sequence No **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
JAMES S BOWER FOUNDATION	FORM 990-PF PAGE 1	77-0229243

Part I **Election To Expense Certain Property Under Section 179**
Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2014 Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property **)** (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	32,735

Part III **MACRS Depreciation (Do not** include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV **Summary** (see instructions.)

21	Listed property Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	32,735
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.*)

24a Do you have evidence to support the business/investment use claimed? **Yes** **No** | **24b** If "Yes," is the evidence written? **Yes** **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		

28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1	28	
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1	29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles) . .												
31 Total commuting miles driven during the year .												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use? .												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions)					

43 Amortization of costs that began before your 2013 tax year	43	3,359
44 Total. Add amounts in column (f) See the instructions for where to report	44	3,359

TY 2013 Accounting Fees Schedule

Name: JAMES S BOWER FOUNDATION

EIN: 77-0229243

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
DAMITZ, BROOKS, NIGHTINGALE	22,948	6,884		16,064
PERI & ALVARADO CPA INC	17,039	5,112		11,927

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

TY 2013 Amortization Schedule

Name: JAMES S BOWER FOUNDATION

EIN: 77-0229243

Description of Amortized Expenses	Date Acquired, Completed, or Expended	Amount Amortized	Deduction for Prior Years	Amortization Method	Current Year Amortization	Net Investment Income	Adjusted Net Income	Total Amount of Amortization
ESSENTIAL GIFTS SOFTWARE	2007-03-23	14,361	11,799	84 000000000000	2,052	0		13,851
GIFT MODULES SOFTWARE	2007-02-05	9,149	7,733	84 000000000000	1,307	0		9,040

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

TY 2013 Depreciation Schedule

Name: JAMES S BOWER FOUNDATION

EIN: 77-0229243

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
LAND	2006-12-21	1,408,204		L		0	0		
BUILDING	2006-12-21	725,438	108,816	SL	40 000000000000	18,136	0		
IMPROVEMENTS	2006-12-21	21,848	3,276	SL	40 000000000000	546	0		
FURNITURE	2006-12-21	55,000	47,142	SL	7 000000000000	7,858	0		
OFFICE ARTWORK & FRAMES	2007-06-30	34,457		NC	0 %	0	0		
ORIENTAL RUGS	2007-02-02	8,000	4,733	SL	10 000000000000	800	0		
OFFICE DECOR	2007-03-02	525	438	SL	7 000000000000	75	0		
OFFICE FURNITURE	2007-03-23	525	431	SL	7 000000000000	75	0		
CONFERENCE TABLE & CHAIRS	2007-03-23	9,866	5,675	SL	10 000000000000	987	0		
COMPUTER EQUIPMENT	2007-03-23	11,209	11,209	SL	5 000000000000	0	0		
COPY MACHINE	2007-03-23	3,869	3,869	SL	5 000000000000	0	0		
TABLE & BOOKCASE	2007-03-23	889	512	SL	10 000000000000	89	0		
COMPUTER EQUIPMENT	2007-03-23	4,325	4,325	SL	5 000000000000	0	0		
PHONE SYSTEM	2007-03-23	3,629	3,629	SL	5 000000000000	0	0		
2X OFFICE SAFES	2007-03-23	2,400	1,972	SL	7 000000000000	343	0		
HARDWOOD FLOORS	2007-03-23	1,650	316	SL	30 000000000000	55	0		
CARPETS	2007-03-23	5,799	2,225	SL	15 000000000000	387	0		
STUDIO CONSTRUCTION	2008-02-13	12,539	1,539	SL	40 000000000000	313	0		
STUDIO CONSTRUCTION	2008-02-21	13,289	1,605	SL	40 000000000000	332	0		
STUDIO CONSTRUCTION	2008-03-10	16,768	2,025	SL	40 000000000000	419	0		

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
STUDIO CONSTRUCTION	2008-09-10	9,956	1,079	SL	40 000000000000	249	0		
WOOD BLINDS	2008-03-05	473	58	SL	40 000000000000	12	0		
SERVER	2011-06-30	7,824	1,565	SL	5 000000000000	1,565	0		
COMPUTER EQUIPMENT	2011-09-15	2,468	494	SL	5 000000000000	494	0		
2013 FURNITURE & EQUIPMENT	2013-12-31	1,331		SL	10 000000000000	0	0		

TY 2013 Distribution from Corpus Election

Name: JAMES S BOWER FOUNDATION

EIN: 77-0229243

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

____

TY 2013 General Explanation Attachment

Name: JAMES S BOWER FOUNDATION

EIN: 77-0229243

Identifier	Return Reference	Explanation
LIST OF CONTROLLED ENTITIES	FORM 990-PF PART VII-A	NAME OF ORGANIZATION OWNERSHIP-- TOURNAMENT PATIO APARTMENTS, LLC 100%PARTNERSHIP FEDERAL ID #20-3359021CAROUSEL RANCH, LLC 100%PARTNERSHIP FEDERAL ID #94-3354111

Identifier	Return Reference	Explanation
	FORM 990-PF PART VII-B, LINE 1A(3)	THE FOUNDATION UTILIZES THE SERVICES OF THE CPA FIRM PERI & ALVARADO CPA, INC FOR ACCOUNTING AND TAX CONSULTING, MR ALVARADO IS A PRINICPAL OF THE ACCOUNTING FIRM AND THE TREASURER OF THE FOUNDATION FOR THESE SERVICES THE FOUNDATION PAYS THE USUAL AND CUSTOMARY FEES AS BILLED TO IT BY THIS ENTITY

TY 2013 Investments - Other Schedule

Name: JAMES S BOWER FOUNDATION

EIN: 77-0229243

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
MERCER HEDGE FUND INVESTORS SP-I SERIES B	FMV	6,658,084	6,658,084
PIMCO TOTAL RETURN FUND	FMV	3,792,588	3,792,588
STONE HARBOR LOCAL MKTS	FMV	1,053,967	1,053,967
ABERDEEN EMERGIN	FMV	2,614,918	2,614,918
DODGE & COX INTL STOCK	FMV	4,039,886	4,039,886
JENSEN QUALITY GROWTH FD	FMV	3,835,816	3,835,816
MFS INTL VALUE	FMV	1,772,742	1,772,742
MORGAN STANLEY INTL EQTY	FMV	1,883,883	1,883,883
VAN ECK GLOBAL HARD	FMV	1,908,635	1,908,635
VANGUARD DEVELOPED MKTS	FMV	3,968,158	3,968,158
VANGUARD DIV APPR IDEX	FMV	3,590,093	3,590,093
VANGUARD GROWTH INDEX	FMV	1,521,413	1,521,413
VANGUARD 500 INDEX	FMV	3,700,762	3,700,762
VANGUARD MSCI EMERGING	FMV	2,276,276	2,276,276
DOUBLELINE TOTAL RETURN	FMV	1,442,476	1,442,476

TY 2013 Land, Etc. Schedule

Name: JAMES S BOWER FOUNDATION

EIN: 77-0229243

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
FURNISHINGS AND EQUIPMENT	146,790	98,350	48,440	48,440
BUILDINGS	777,990	134,513	643,477	643,477
IMPROVEMENTS	29,297	6,805	22,492	22,492
LAND	1,408,204	0	1,408,204	1,408,204

TY 2013 Legal Fees Schedule

Name: JAMES S BOWER FOUNDATION

EIN: 77-0229243

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
COX, CASTLE, & NICHOLSON	3,250	325		2,925

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TY 2013 Other Assets Schedule

Name: JAMES S BOWER FOUNDATION

EIN: 77-0229243

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
INVESTMENT IN CAROUSEL RANCH, LLC	2,381,753	2,378,551	2,378,551
INVESTMENT IN TOURNAMENT PATIO APTS, LLC	7,374,332	7,103,739	7,103,739
INVESTMENT IN 2151 MICHELSON	390,000	385,086	385,086
INVESTMENT IN CITY OFFICE	272,000	267,913	267,913
INVESTMENT IN WILLOW TREE APTS	2,099,486	1,914,259	1,914,259
INVESTMENT IN CAMINO DE ORO	274,245	254,339	254,339
INVESTMENT IN CASA DEL LAGO	730,000	763,384	763,384
DUE FROM CAMINO DE ORO	15,000	17,500	17,500
DUE FROM FTB	900	0	0
DUE FROM WILLOW TREE	0	92,670	92,670
NET INTANGIBLE ASSETS	3,978	619	619

TY 2013 Other Decreases Schedule

Name: JAMES S BOWER FOUNDATION

EIN: 77-0229243

Description	Amount
NON-DEDUCTIBLE PASSTHROUGH EXPENSES	256

TY 2013 Other Expenses Schedule

Name: JAMES S BOWER FOUNDATION

EIN: 77-0229243

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BUSINESS MEALS	4,094	0		4,094
DUES AND SUBSCRIPTIONS	1,362	0		1,362
OFFICE EXPENSES	1,474	0		1,474
REPAIRS AND MAINTENANCE	10,829	902		9,927
COMPUTER EXPENSES	9,773	0		9,773
INTERNET	1,731	0		1,731
INSURANCE	56,011	3,980		52,031
POSTAGE & DELIVERY	258	0		258
TELEPHONE	2,457	205		2,252
UTILITIES	4,595	383		4,212
PAYROLL PROCESSING	5,283	0		5,283
WEBSITE DEVELOPMENT	690	0		690
AUTO EXPENSE	4,400	0		4,400
BUSINESS INSURANCE	15,328	0		15,328
SECURITY	340	0		340
AMORTIZATION	3,359	0		0

TY 2013 Other Increases Schedule

Name: JAMES S BOWER FOUNDATION

EIN: 77-0229243

Description	Amount
UNREALIZED GAIN ON INVESTMENTS	4,397,699

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

TY 2013 Other Notes/Loans Receivable Long Schedule

Name: JAMES S BOWER FOUNDATION

EIN: 77-0229243

Borrower's Name	Relationship to Insider	Original Amount of Loan	Balance Due	Date of Note	Maturity Date	Repayment Terms	Interest Rate	Security Provided by Borrower	Purpose of Loan	Description of Lender Consideration	Consideration FMV
2760 BORCHARD ROAD LLC	NONE	375,000	375,000	2011-12	2016-11	REPAY PRINCIPAL BALANCE INCLUDING ACCRUED INTEREST ON OR BEFORE MATURITY	350 0000000000 %	DEED OF TRUST AGAINST TITLE TO 2750 BORCHARD DRIVE, THOUSAND OAKS, CA	MORTGAGE LOAN	CASH	375,000

TY 2013 Other Professional Fees Schedule

Name: JAMES S BOWER FOUNDATION

EIN: 77-0229243

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT MANAGEMENT	100,000	100,000		0
CONSULTING	510	0		510

TY 2013 Taxes Schedule

Name: JAMES S BOWER FOUNDATION

EIN: 77-0229243

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAX	25,989	25,989		0
EXCISE TAX	58,349	0		0
STATE TAXES	10	0		10
PAYROLL TAXES	22,725	1,977		20,748
PROPERTY TAXES	46	0		46

TY 2013 TransfersFrmControlledEntities

Name: JAMES S BOWER FOUNDATION

EIN: 77-0229243

Name	US / Foreign Address	EIN	Description	Amount
CAROUSEL RANCH LLC	26 WEST MICHELTORENA STREET SANTA BARBARA, CA 93101	94-3354111	CASH	100,000
TOURNAMENT PATIO APARTMENTS LLC	26 WEST MICHELTORENA STREET SANTA BARBARA, CA 93101	20-3359021	CASH	500,000
Total				600,000