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DLN: 93491075004125

OMB No 1545-0052

Open to Public Inspection

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 <u>www.irs.gov/form990pf</u>.

For calendar year 2013, or tax year beginning 11-01-2013 , and ending 10-31-2014

Name of foundation THE FANSLER FOUNDATION					A Employer identification number					
TH	E FANS	LER FOUNDATION	77-0095125							
Num	her and	street (or P O box number if mail is n	ot delivered to street address	s) Room/suite		B Telephone number (see instructions)				
		EST AVENUE	or delivered to street address	NOOM/ Suite		(559) 432-054 ⁴	1			
						, ,				
		n, state or province, country, and ZIP or A 93711	foreign postal code			C If exemption	application is pendin	g, check here 🕨		
G C	heck a	all that apply Initial return	Initial return o	f a former public cha	rıty	D 1. Foreign o	ganizations, check h	ere 🕨 🦵		
		Fınal return	A mended retu	rn			rganizations meeting			
		Address chan				1	e and attach comput undation status was i			
		ype of organization			'n		n 507(b)(1)(A), chec			
			J Accounting method			E If the found	ation is in a 60-mont	h termination		
of y	ear <i>(f</i>	from Part II, col. (c),	Other (specify)				n 507(b)(1)(B), ched			
line	e 16)	\$ 33,020,839	(Part I, column (d) must	be on cash basıs.)						
Pa	rt I	Analysis of Revenue a total of amounts in columns (b), (c, necessarily equal the amounts in columnstructions))), and (d) may not	(a) Revenue and expenses per books	1 (d)	Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)		
	1	Contributions, gifts, grants, etc schedule)	received (attach							
	2	Check ► 🔽 if the foundation is Sch B	not required to attach							
	3	Interest on savings and tempor	rary cash investments							
	4	Dividends and interest from sec	curities	536,425		536,425				
	5a	Gross rents								
	ь	Net rental income or (loss)								
<u>Ф</u>	6a	Net gain or (loss) from sale of a	assets not on line 10	945,171						
Reveilue	Ь	Gross sales price for all assets 4,803,669	on line 6a							
₩ Ф	7	Capital gain net income (from P	Part IV, line 2)			945,171				
	8	Net short-term capital gain .								
	9	Income modifications								
	10a	Gross sales less returns and								
	ь	allowances Less Cost of goods sold								
		Gross profit or (loss) (attach so								
	11	Other income (attach schedule		342,181						
	12	Total. Add lines 1 through 11		1,823,777		1,481,596				
	13	Compensation of officers, direc	tors, trustees, etc	344,867		69,867		139,733		
	14	Other employee salaries and w	ages							
φŞ	15	Pension plans, employee benef		2,365		591		1,183		
en.	16a	Legal fees (attach schedule).								
ÄΧ	Ь	Accounting fees (attach sched		30,146						
<u>е</u>	С	Other professional fees (attach	·	1						
ath	17	Interest		12		11 (22		0.000		
īš	18	Taxes (attach schedule) (see II	•	29,332		11,633		8,980		
II.	19	Depreciation (attach schedule)		95 2,595 30,896		4,634		9,269		
φĠ	20	Occupancy Travel, conferences, and meeti	nas	-602		-196		-391		
Ę	21 22	Printing and publications	_	-002		-130		-591		
ਲ ਹ	23	Other expenses (attach schedu		% 331,097		267,801		21,177		
ţ	24	Total operating and administra		<u> </u>		•		·		
Operating and Administrative Expenses		Add lines 13 through 23	-	771,108		354,330		179,951		
å	25	Contributions, gifts, grants paid		1,402,908				1,402,908		
	26	Total expenses and disburseme	ents. Add lines 24 and	2,174,016		354,330		1,582,859		
	27	Subtract line 26 from line 12								
	a	Excess of revenue over expense	es and disbursements	-350,239						
	ь	Net investment income (If nega	itive, enter -0-)			1,127,266				
	С	Adjusted net income (if negative	/e, enter -0 -)							

		Palana Chasta Attached schedules and amounts in the description column	Beginning of year	End o	f year	
Pa	rt II	Balance Sheets should be for end-of-year amounts only (See instructions)	(a) Book Value	(b) Book Value	(c) Fair Market Value	
	1	Cash—non-interest-bearing	498,227	247,944	247,944	
	2	Savings and temporary cash investments	1,631,081	959,257	959,257	
	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) 🟲				
		Less allowance for doubtful accounts 🟲				
ای	8	Inventories for sale or use				
ssets	9	Prepaid expenses and deferred charges		678	678	
š	_	Investments—U S and state government obligations (attach schedule)				
7		Investments—corporate stock (attach schedule)				
		Investments—corporate bonds (attach schedule)				
		Investments—land, buildings, and equipment basis				
	11	Less accumulated depreciation (attach schedule)				
	40	· · · · · · · · · · · · · · · · · · ·				
		Investments—mortgage loans	22 014 075	6€ 1 22.20€ 170	21 001 454	
		Investments—other (attach schedule)	22,814,975	23,386,179	31,801,454	
	14	Land, buildings, and equipment basis ►	44 520	65	44 506	
		Less accumulated depreciation (attach schedule) ► 16,594	11,520	11,506	11,506	
	15	Other assets (describe)				
	16	Total assets (to be completed by all filers—see the				
		instructions Also, see page 1, item I)	24,955,803	24,605,564	33,020,839	
	17	Accounts payable and accrued expenses				
	18	Grants payable				
IEI es	19	Deferred revenue				
إ⊒	20	Loans from officers, directors, trustees, and other disqualified persons				
ā	21	Mortgages and other notes payable (attach schedule)				
┚╽	22	Other liabilities (describe 🟲)				
	23	Total liabilities (add lines 17 through 22)		0		
		Foundations that follow SFAS 117, check here 🕨 🦵				
Л		and complete lines 24 through 26 and lines 30 and 31.				
or Fund Balances		Unrestricted				
립	25	Temporarily restricted				
8	26	Permanently restricted				
힏		Foundations that do not follow SFAS 117, check here 🕨 🔽				
副		and complete lines 27 through 31.				
5	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, bldg , and equipment fund				
Assets	29	Retained earnings, accumulated income, endowment, or other funds	24,955,803	24,605,564		
	30	Total net assets or fund balances (see page 17 of the				
₹		instructions)	24,955,803	24,605,564		
_	31	Total liabilities and net assets/fund balances (see page 17 of				
		the instructions)	24,955,803	24,605,564		
Pa	rt II					
		<u> </u>	(a) line 20 (araa		
1		Total net assets or fund balances at beginning of year—Part II, column		- 1 1	24 055 000	
_		with end-of-year figure reported on prior year's return)			24,955,803	
2		Enter amount from Part I, line 27a			-350,239	
3	Other increases not included in line 2 (itemize)					
4		Add lines 1, 2, and 3		 	24,605,564	
5		Decreases not included in line 2 (itemize)		_ 5		
6		Total net assets or fund balances at end of year (line 4 minus line 5)—F	art II, column (b), l		24,605,564	

<u>art .</u>	00-PF (2013)		-4			Page 3
	<u> </u>	nd Losses for Tax on Inve		(b) How acquired		
		he kınd(s) of property sold (e g , re use, or common stock, 200 shs M		P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 a	LPL #5439			Р	2013-09-30	2014-10-31
b						
С						
d						
e						
(e) Gross sales price	(f) Depreciation allower (or allowable)	, , , ,	st or other basis xpense of sale		or (loss)) minus (g)
а	516	6,260		197,50	8	318,752
b						
С						
d						
e						
Co	mplete only for assets sh	nowing gain in column (h) and owne	d by the foundatio	n on 12/31/69	(I) Gains (Col	(h) gain minus
		(j) Adjusted basis		cess of col (ı)		less than -0-) or
	FM V as of 12/31/69	as of 12/31/69	over	col (j), ıf any	Losses (fr	om col (h))
а						318,752
b						
С						
d						
e						
2	Capital gain net incom		If gain, also enter If (loss), enter -0		2	945,171
3	Net short-term capital	gain or (loss) as defined in section	ns 1222(5) and (6	5)	2	545,171
	If gain, also enter in Pa	art I, line 8, column (c) (see instru		'n	1	
		are 1, mile o, column (c) (see misera	ctions) If (loss), (enter -0 - [
	ın Part I, line 8 .	· · · · · · · · · · · ·	ctions) If (loss), 6	enter-0- • • j	3	104,121
Part '		nder Section 4940(e) for R		}		104,121
	V Qualification U	nder Section 4940(e) for R	educed Tax o	n Net Investme	ent Income	104,121
or opt	Qualification Un	nder Section 4940(e) for R	educed Tax o	n Net Investme	ent Income	104,121
or opt	V Qualification U	nder Section 4940(e) for R	educed Tax o	n Net Investme	ent Income	104,12
or opt section	Qualification Unional use by domestic property on 4940(d)(2) applies, le	nder Section 4940(e) for R	educed Tax or ection 4940(a) tax	n Net Investment on net investment y year in the base p	ent Income	104,121
For opt section as the "Yes,"	Qualification Unional use by domestic property on 4940(d)(2) applies, less foundation liable for the the foundation does not	nder Section 4940(e) for Relivate foundations subject to the selevate this part blank section 4942 tax on the distribute to qualify under section 4940(e)	ection 4940(a) tax able amount of any	n Net Investment on net investment yyear in the base p	ent Income Income) eriod?	
For opt section as the "Yes,"	Qualification Unional use by domestic property on 4940(d)(2) applies, less foundation liable for the the foundation does not the appropriate amounts.	nder Section 4940(e) for Relivate foundations subject to the section 4940 to the section 4942 tax on the distributed to qualify under section 4940(e) Don't in each column for each year, section 4940 to the distributed to the section 4940 to the s	ection 4940(a) tax able amount of any o not complete this	n Net Investment of on net investment of year in the base part instructions before	ent Income Income) eriod? making any entries	Γ Yes Γ No
for opt section as the "Yes," 1 Ent	Qualification Unional use by domestic properties on 4940(d)(2) applies, less foundation liable for the the foundation does not the appropriate amount (a)	nder Section 4940(e) for Revivate foundations subject to the section 4942 tax on the distributed to qualify under section 4940(e) Do nt in each column for each year, section	ection 4940(a) tax able amount of any o not complete this	n Net Investment on net investment of year in the base post part	ent Income Income) eriod? making any entries (d) Distributio	ΓYes Γ No
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For opt Section As the section Base year (colored) 2 3 4 5	Qualification Unional use by domestic proportion 4940(d)(2) applies, less foundation liable for the the foundation does not found for the foundation for the	nder Section 4940(e) for Relivate foundations subject to the server this part blank section 4942 tax on the distributed qualify under section 4940(e). Do not in each column for each year, server the section 4940(e). Do not in each column for each year, server the section 4940(e). Do not in each column for each year, server the section 4940(e). Do not in each column for each year, server the section 4940(e). Do not in each column for each year, server the section 4940(e). Do not in each year, server the section 4940(e). Do	ection 4940(a) tax able amount of any o not complete this ee page 18 of the i Net value of noncha	n Net Investment year in the base positions before anitable-use assets 31,129,351 28,912,907 31,938,177 27,743,147 25,564,665 ane 2 by 5, or by ars 5	ent Income Income Income) eriod? making any entries (d) Distributio (col (b) divided	n ratio by col (c)) 0 04498 0 05095 0 03708 0 04371 0 05727 0 23398 0 04680 33,226,223
For opt Section As the section Base year (colored) 2 3 4 5	Qualification Unional use by domestic proportion 4940 (d)(2) applies, less foundation liable for the the foundation does not the foundation does not the error that gears Calendar for tax year beginning in) 2012 2011 2010 2009 2008 Total of line 1, column A verage distribution rathe number of years the full foundation for the number of years the first the net value of in the first the first foundation for the fir	nder Section 4940(e) for Relivate foundations subject to the server this part blank section 4942 tax on the distributed qualify under section 4940(e). Do not in each column for each year, server the section 4940(e). Do not in each column for each year, server the section 4940(e). Do not in each column for each year, server the section 4940(e). Do not in each column for each year, server the section 4940(e). Do not in each column for each year, server the section 4940(e). Do not in each year, server the section 4940(e). Do	ection 4940(a) tax able amount of any o not complete this ee page 18 of the i Net value of noncha	n Net Investment year in the base positions before anitable-use assets 31,129,351 28,912,907 31,938,177 27,743,147 25,564,665 ane 2 by 5, or by ars 5	ent Income Income Income) eriod? making any entries (d) Distributio (col (b) divided	n ratio by col (c)) 0 04498 0 05095 0 03708
Feetical Assessment of the section o	Qualification Unional use by domestic proportion 4940(d)(2) applies, less foundation liable for the the foundation does not found for the foundation does not for tax years Calendar for tax years beginning in) 2012 2011 2010 2009 2008 Total of line 1, column A verage distribution rathe number of years the foundation for the number of years the foundation for the fo	nder Section 4940(e) for Relivate foundations subject to the server this part blank section 4942 tax on the distribute to qualify under section 4940(e). Do not in each column for each year, section 4940(e). Adjusted qualifying distributions 1,400,159 1,472,966 1,184,298 1,212,723 1,463,987 (d)	ection 4940(a) tax able amount of any o not complete this ee page 18 of the i Net value of noncha vide the total on life if less than 5 years 8 from Part X, line 7b)	n Net Investment year in the base pos part instructions before 31,129,351 28,912,907 31,938,177 27,743,147 25,564,665	ent Income Income Income) eriod? making any entries (d) Distributio (col (b) divided 2 3 4 5	Pres ✓ No Pres ✓ No 1 ratio by col (c)) 0 04498 0 05095 0 03708 0 04371 0 05727 0 23398 0 04680 33,226,223 1,554,888 11,273

	990-PF (2013)			age 4
	Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the inst	ructio	ns)	
1a	Exempt operating foundations described in section 4940(d)(2), check here ► ☐ and enter "N/A"			
	Date of ruling or determination letter (attach copy of letter if necessary–see instructions)			
ь	Domestic foundations that meet the section 4940(e) requirements in Part V, check		1:	1,273
	here Fand enter 1% of Part I, line 27b			
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-)			
3	Add lines 1 and 2		1:	1,273
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0 5		1:	1,273
6	Credits/Payments			
а	2013 estimated tax payments and 2012 overpayment credited to 2013 6a 8,920			
b	Exempt foreign organizations—tax withheld at source 6b			
c	Tax paid with application for extension of time to file (Form 8868) 6c			
d	Backup withholding erroneously withheld 6d			
7	Total credits and payments Add lines 6a through 6d		8	,920
8	Enter any penalty for underpayment of estimated tax. Check here 🔽 if Form 2220 is attached. 🕏 🔒			79
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		2	,432
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid 10			
11	Enter the amount of line 10 to be Credited to 2014 estimated tax Refunded 11			
	t VII-A Statements Regarding Activities			
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did	-	Yes	No
	It participate or intervene in any political campaign?	1a		No
Ь	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	<u> </u>		
	published or distributed by the foundation in connection with the activities.			
c	Did the foundation file Form 1120-POL for this year?	1c		No
	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year			
_	(1) On the foundation ► \$ (2) On foundation managers ► \$			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed			
	on foundation managers 🕨 \$			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	2		No
	If "Yes," attach a detailed description of the activities.			
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		No
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5		No
	If "Yes," attach the statement required by General Instruction T.			
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 large latent that effectively amonds the governing instrument as that he mandatory directions.			
	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

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		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had			
	advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
	Website address ►FANSLERFOUNDATION COM			
14	The books are in care of ►THE FANSLER FOUNDATION Telephone no ►(559)	432-	0544	
	Located at ►5713 N WEST AVENUE STE 102 FRESNO CA ZIP+4 ►93711			
4-				
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here		!	
	and enter the amount of tax-exempt interest received or accrued during the year			
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over		Yes	No
	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 🕨			
Pai	t 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?			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from)			
	a disqualified person?			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes Vo			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?			
	(5) Transfer any income or assets to a disqualified person (or make any of either available			
	for the benefit or use of a disqualified person)?			
	(6) A gree to pay money or property to a government official? (Exception. Check "No"			
	If the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations			
U	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	10		
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(1)(3) or 4942(1)(5))			
а	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?			
	If "Yes," list the years 🕨 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		No
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			
За	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at			
	any time during the year?			
b	If "Yes," did it have excess business holdings in 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		No
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

	rt VII-B Statements Rega	rdir	na Activities for	· WŁ	ich Form 4720	Max	Be Required (cont	inue	d)	r age O	
5a	During the year did the foundation		_		11011 1 01111 47 20	114)	be Required (com	,,,,,,,,,	<u>,</u>		
	(1) Carry on propaganda, or other		•		islation (section 49	45(e	(a)))?	Z No			
							••	110			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?										
	(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)										
						•	, res	NO			
	(5) Provide for any purpose other						□ v □	- N-			
L	educational purposes, or for t										
D	If any answer is "Yes" to 5a(1)-(₈₁₋	
	Regulations section 53 4945 or i								5b	No	
	Organizations relying on a curren										
С	If the answer is "Yes" to question				· ·			.			
	tax because it maintained expend					•	Yes	/ No			
	If "Yes," attach the statement requ										
6a	Did the foundation, during the yea							_			
	a personal benefit contract?										
b	Did the foundation, during the yea	ır, pa	y premiums, directly	y orı	ndirectly, on a perso	onal	benefit contract?	•	6b	No	
	If "Yes" to 6b, file Form 8870.										
7a	At any time during the tax year, v	vas tl	ne foundation a part	y to a	a prohibited tax shel	tert	ransaction? TYes [√ No			
<u>b</u>	If yes, did the foundation receive	any	proceeds or have an	ıy ne	t income attributable	e to t	the transaction?		7b	No	
Pa	Information About	t Of	ficers, Directors	s, Tı	rustees, Founda	atio	n Managers, Highly	Paid	Emp	loyees,	
1	List all officers, directors, trustees	s, foi	ındation managers a	and t	heir compensation (see i	instructions).				
			Title, and average		c) Compensation		(d) Contributions to	(e) F	ynens	e account,	
	(a) Name and address	1	hours per week	(:	If not paid, enter		mployee benefit plans			owances	
	Addıtıonal Data Table	u e	evoted to position		-0-)	anu	deferred compensation				
See	Additional Data Lable	1									
				-							
		4									
				<u> </u>							
2	Compensation of five highest-paid	emp	oloyees (other than	thos	e included on line 1–	-see		nter "I	NONE."	<u> </u>	
(a)	Name and address of each employ	/00	(b) Title, and aver				(d) Contributions to employee benefit	(6)	=vnanc	e account,	
(4)	paid more than \$50,000	,	hours per week		(c) Compensation	n	plans and deferred			owances	
			devoted to positi	оп			compensation				
ИОИ	IE										
			1								
			1								
			1								
Tota	I number of other employees hald o	war	<u> </u>		l		<u> </u>				

Part VIII Information About Officers, Directors, Trust and Contractors (continued)	ees, Foundation Managers, Higl	hly Paid Employees,
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		
Tabel number of able an arrange and FO 000 for any formation		<u> </u>
Total number of others receiving over \$50,000 for professional services.		<u> </u>
Part IX-A Summary of Direct Charitable Activities		
List the foundation's four largest direct charitable activities during the tax year. Include re		of Expenses
organizations and other beneficiaries served, conferences convened, research papers prod	duced, etc	
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	•	A mount
1		
2		
All other program-related investments See page 24 of the instruction	s	
3		
Total. Add lines 1 through 3		•

Pa	rt X Minimum Investment Return (All domestic foundations must complete this part. Fo see instructions.)	reign	foundations,
1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc ,		
	purposes		
а	A verage monthly fair market value of securities	1a	30,029,905
b	Average of monthly cash balances	1b	1,972,911
C	Fair market value of all other assets (see instructions)	1c	1,729,390
d	Total (add lines 1a, b, and c)	1d	33,732,206
e	Reduction claimed for blockage or other factors reported on lines 1a and		
	1c (attach detailed explanation) 5 1e 924,650		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	33,732,206
4	Cash deemed held for charitable activities Enter 1 $1/2\%$ of line 3 (for greater amount, see		
	ınstructions)	4	505,983
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	33,226,223
6	Minimum investment return. Enter 5% of line 5	6	1,661,311
Par	Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operations	atıng f	oundations and
	certain foreign organizations check here 🕨 I and do not complete this part.)		
1	Minimum investment return from Part X, line 6	1	1,661,311
2a	Tax on investment income for 2013 from Part VI, line 5 2a 11,273		
Ь	Income tax for 2013 (This does not include the tax from Part VI) 2b	.	
С	Add lines 2a and 2b	2c	11,273
3	Distributable amount before adjustments Subtract line 2c from line 1	3	1,650,038
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	1,650,038
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII,		
	line 1	7	1,650,038
Par	Qualifying Distributions (see instructions)		
1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
а	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1a	1,582,859
b	Program-related investments—total from Part IX-B	1b	
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		
а	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	1,582,859
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment		
	ıncome Enter 1% of Part I, line 27b (see instructions)	5	11,273
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	1,571,586

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

For	m 990-PF (2013)				Page 9
P	art XIII Undistributed Income (see instru	ctions)			
		(a)	(b)	(c)	(d)
4	Distributable amount for 2013 from Part XI, line 7	Corpus	Years prior to 2012	2012	2013 1,650,038
	Undistributed income, if any, as of the end of 2013				1,030,030
∠ a				1,359,813	
	_			2,000,010	
	Total for prior years 20, 20, 20 Excess distributions carryover, if any, to 2013				
3	From 2008				
a h	From 2009				
6	From 2010				
ď	From 2011				
e	From 2012				
	Total of lines 3a through e				
	Qualifying distributions for 2013 from Part				
•	XII, line 4 > \$				
а	Applied to 2012, but not more than line 2a			1,359,813	
	Applied to undistributed income of prior years				
_	(Election required—see instructions)				
c	Treated as distributions out of corpus (Election				
	required—see instructions)		0		
d	Applied to 2013 distributable amount				223,046
е	Remaining amount distributed out of corpus				
5	Excess distributions carryover applied to 2013				
	(If an amount appears in column (d), the				
_	same amount must be shown in column (a).)				
6	Enter the net total of each column as indicated below:				
а	Corpus Add lines 3f, 4c, and 4e Subtract line 5				
	Prior years' undistributed income Subtract				
	line 4b from line 2b				
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				
a	Subtract line 6c from line 6b Taxable amount —see instructions				
_	Undistributed income for 2012 Subtract line				
_	4a from line 2a Taxable amount—see				
	instructions				
f	Undistributed income for 2013 Subtract				
	lines 4d and 5 from line 1 This amount must				1,426,992
_	be distributed in 2014				1,420,332
,	A mounts treated as distributions out of corpus to satisfy requirements imposed by				
	section 170(b)(1)(F) or 4942(g)(3) (see				
	instructions)				
8	Excess distributions carryover from 2008 not				
	applied on line 5 or line 7 (see instructions)				
9	Excess distributions carryover to 2014.				
4.0	Subtract lines 7 and 8 from line 6a				
	Analysis of line 9				
	Excess from 2009 Excess from 2010				
	Excess from 2010				
	Excess from 2011				
	Excess from 2012				
~	LACCOS HOLL ZOTOL L L L		<u> </u>	1	

	Part XIV Private Operating Four	ndations (see II	nstructions and P	Part VII-A, questio	on 9)	
1a	If the foundation has received a ruling or d					
	foundation, and the ruling is effective for 2	-	_			
	Check box to indicate whether the organize Enter the lesser of the adjusted net		perating foundation		on I 4942(j)(3) o	or
Za	income from Part I or the minimum	Tax year	(h) 2012	Prior 3 years	(4) 2010	(e) Total
	investment return from Part X for each	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
b	year listed					
	Qualifying distributions from Part XII,					
_	line 4 for each year listed					
d	A mounts included in line 2c not used directly for active conduct of exempt					
	activities					
е	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 "Assets" alternative test—enter					
а	(1) Value of all assets					
	(2) Value of assets qualifying					
	under section 4942(j)(3)(B)(i)					
D	"Endowment" alternative test— enter 2/3 of minimum investment return shown in					
	Part X, line 6 for each year listed					
С	"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			+		
Pa	rt XV Supplementary Information	n (Complete t	his part only if	the organization	on had \$5.000	or more in
	assets at any time during	the year—see				
1	Information Regarding Foundation Manage List any managers of the foundation who ha		ore than 2% of the t	total contributions r	ecaived by the four	udation
u	before the close of any tax year (but only i					idation
h	List any managers of the foundation who ov	wn 10% or more of	the stock of a corr	oration (or an equa	ly large portion of t	he
	ownership of a partnership or other entity)				ly large portion of t	iie
	Information Regarding Contribution, Grant	Gift Loan Schol	arshin etc Progra	ms:		
_	Check here If the foundation only ma				and does not acce	nt
	unsolicited requests for funds If the found	ation makes gifts,	grants, etc (see in	structions) to indivi	duals or organization	ons under
	other conditions, complete items 2a, b, c,	and d				
а	The name, address, and telephone number	r or e-mail address	s of the person to w	nom applications sh	ould be addressed	
	MRS MARLENE FANSLER 5713 N WEST SUITE 102					
	FRESNO,CA 93711					
	(559) 432-0544			ala shawata a ta		
b	The form in which applications should be s			•		O BE COVERED
	LETTER OF INTENT NO MORE THAN 3 TAND ATTACHMENTS REQUIRED	I I PE WKII I EN PA	GES CUNTACT I	HE FOUNDATION	FUR SPECIFICS I	O DE COVEKED
	Any submission deadlines					
_	BY MARCH 31 FOR FUNDING BY THE FO	LLOWING OCTO	BER 31			
d	Any restrictions or limitations on awards,	such as by geogra	phical areas, charit	table fields, kinds of	institutions, or oth	er
	factors	BB****			,	
	CHARITIES WORKING WITH CHILDREN	PRIMARILY IN T	HE CENTRAL SAN	JOAQUIN VALLEY	•	

Form 990-PF (2013) Part XV Supplementary Inform	nation (continued)			Page 1
3 Grants and Contributions Paid		proved for F	uture Payment	
Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager	Foundation status of recipient	Purpose of grant or contribution	A mount
	or substantial contributor	recipient		
a Paid during the year See Additional Data Table				
				1,402,90
b Approved for future payment	1			
			lin. Oh	
·			b	

Form 990-F	PF (2013) -A Analysis of Income-Produci	na Activitio	<u> </u>			Page 12
	s amounts unless otherwise indicated		usiness income	Excluded by section	n 512, 513, or 514	(e)
-	n service revenue	(a) Business code	(b) A mount	(c) Exclusion code	(d) A mount	Related or exempt function income (See instructions)
с						
e						
g Fees a 2 Membe 3 Interes	and contracts from government agencies rship dues and assessments					
4 Dividen	ments			14	536,425	
	tal income or (loss) from real estate financed property.					
b Not de 6 Net ren	ebt-financed property					
8 Gain or	nvestment income			10	04F 171	
9 Net inc	ome or (loss) from special events			18	945,171	
-	profit or (loss) from sales of inventory evenue a <u>See Additional Data Table</u>					
·						
	al Add columns (b), (d), and (e).		-70,907		1,894,684	
13 Total. A	Add line 12, columns (b), (d), and (e) orksheet in line 13 instructions to verify ca				13	
	-B Relationship of Activities to		plishment of E	xempt Purpos	es	
Line No. ▼	Explain below how each activity for whic the accomplishment of the foundation's instructions)					
			<u></u>	<u></u>		

Form 99	0-PF	(2013)										Рa	ge 1 .
Part	XVII	Information R Noncharitable					action	s and	l Relationships \	With	_		
sec	tion 5	rganization directly or i 01(c) of the Code (oth										Yes	No
-	anızat		ndation to		. hawtable e		tion of						
		from the reporting four				• •					12(1)		No
		rassets									1a(1) 1a(2)		No
		nsactions								• •	14(2)		110
		s of assets to a noncha	arıtable ex	empt o	rganizatior	1					1b(1)		No
		hases of assets from a		· ·	=						H		No
		al of facilities, equipme											No
		bursement arrangemen									1b(4)		No
		s or loan guarantees.									1b(5)		No
		mance of services or r									1b(6)		No
		f facılıtıes, equipment,		•	=						─		No
of th	ne god	wer to any of the above ds, other assets, or se nsaction or sharing arr	ervices giv	en by t	the reportir	ng foundation I	f the fou	ndatior	received less than	faır marke	et value		
(a) Line	No	(b) Amount involved	(c) Name	of nonc	harıtable exe	mpt organization	(d)	Description	on of transfers, transaction	ns, and sha	arıng arra	ingeme	nts
	-												
	-												
	-												
des	cribed	ndation directly or indi I in section 501(c) of t complete the following	he Code (d schedule		nan sectior	n 501(c)(3)) or	ın secti		?		.F _Y	es (✓ No
		(a) Name of organizatio	on		(b) Type of organizat	tion		(c) Descript	on of relati	onship		
Sign Here	the bas	er penalties of perjury, best of my knowledge a ed on all information of * * * * * *	and belief,	ıt ıs tr	ue, correct	, and complete owledge			preparer (other than	taxpaye	r or fıdu	iciary)	IS
	.	******* Signature of officer or t	tructoo			2015-03-16 Date	— }	Title	· ·	with the	(RS discus preparer sl r)? √ Y €	hown belo	ow
	r	orginature of officer of t	ustee	Ι		Date	IData	iiue	Check if self-		. , j e 16	, 140	
Paid Prepa	arer	Print/Type preparer's DAVID E HARRIS	name	Prepa	arer's Sıgnı	ature	Date		employed	PTIN P(00082	377	
Use Only		Firm's name ►				& COMPANY			Firm's EIN ►				
,		Fırm's address ▶	7110	N FRE	SNO ST S	TE 460 FRESI	NO, CA		Phone no (559)	221-507	71		

Form 990PF Part XVI-A Line 11 - Other revenue:

Enter gross amounts unless otherwise indicated	Unrelated bu	Unrelated business income		Excluded by section 512, 513, or 514		
11 Other revenue	(a) Business code	(b) A mount	(c) Exclusion code	(d) A mount	exempt function income (See the instructions)	
a ALT INVEST ABSOLUTE K-1			14	28,172		
b CEDAR COMMONS K-1	531110	-70,907				
c FUTURES PORTFOLIO FD K-1			14	-2,675		
d HATTERAS CORE ALT K-1			14	12,695		
e HATTERAS MULTI-STRAT K-1			14	14,097		
f JACKSON NATIONAL LIFE INS			14	127,334		
g JACKSON NATIONAL LIFE INS			14	162,774		
h JACKSON NATIONAL LIFE INS			14	70,691		

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

Recipient	If recipient is an individual, show any relationship to	Foundation status of	Purpose of grant or contribution	A mount
Name and address (home or business)	any foundation manager or substantial contributor	recipient	Contribution	
a Paid during the year				
CALIFORNIA ARMENIA HOME 6720 E KINGS CANYON ROAD FRESNO,CA 93727	NONE	501(C)(3)	SERVICES FOR ELDERLY PERSONS IN NEED	500
ALISHA ANN RUCH BURN FOUNDATION 2501 BURBANK BLVD SUITE 201 BURBANK,CA 91505	NONE	501(C)(3)	SERVICES TO BURN CHILDREN	11,250
BREAK THE BARRIERS 8555 N CEDAR AVE FRESNO,CA 93720	NONE	501(C)(3)	SERVICES FOR THE DISABLED	50,000
CHILDREN'S SERVICES NETWORK 1911 NORTH HELM FRESNO,CA 93727	NONE	501(C)(3)	AUTISM SCREENING PROGRAM FOR CHILDREN	25,000
CITY OF MADERA 205 W FOURTH STREET MADERA,CA 93637	NONE	115(I)	ACCESSIBLE PLAYGROUND FOR DISABLED CHILDREN	67,669
COMMUNITY MEDICAL FOUNDATION 126 N FRESNO ST FRESNO,CA 93701	NONE	501(C)(3)	PEDIATRIC BURN PROGRAM	100,000
DEAF HARD OF HEARING SERVICE CENTER 5340 N FRESNO ST FRESNO,CA 93710	NONE	501(C)(3)	SERVICES FOR DEAF CHILDREN	21,000
FRESNO CNTY EOC - SANTUARY YOUTH SH 1920 MARIPOSA MALL STE 300 FRESNO,CA 93721	NONE	501(C)(3)	SEVICES FOR HOMELESS, RUNAWAY, AND AT RISK YOUTHS	50,000
HEALTHY SMILES 1275 WEST SHAW 101 FRESNO,CA 93711	NONE	501(C)(3)	DENTAL SERVICES FOR AT RISK CHILDREN	100,000
FRESNO CNTY OFFICE OF EDUCATION 1111 VAN NESS AVE THE TOWER STE B FRESNO,CA 93721	NONE	170(b)(1)	TECHNOLOGY CLASSES FOR CHILDREN WITH DISABILITIES	50,000
HAPPY TRAILS PO BOX 572 VISALIA,CA 93279	NONE	501(C)(3)	THERAPEUTIC HORSEMANSHIP FOR CHILDREN WITH DISABILITIES	30,000
MDA CENTRAL VALLEY CHAPTER 1943 N GATEWAY BLVD STE 101 FRESNO,CA 93727	NONE	501(C)(3)	SERVICES FOR CHILDREN WITH DISABILITIES	16,000
MARJAREE MASON CENTER 1600 M STREET FRESNO,CA 93721	NONE	501(C)(3)	SERVICES FOR CHILDREN OF DOMESTIC VIOLENCE	50,000
THE PAINTED TURTLE 1300 4TH STREET STE 300 SANTA MONICA,CA 90401	NONE	501(C)(3)	CAMP FOR SERIOUSLY ILL CHILDREN	7,500
Total				1,402,908

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

Recipient Name and address (home or	If recipient is an individual, show any relationship to any foundation manager	Foundation status of recipient	Purpose of grant or contribution	A mount
business) `	or substantial contributor	recipient		
a Paid during the year				
BLIND BABIES FOUNDATION 1814 FRANKLIN STREET 11TH FLOOR OAKLAND,CA 94612	NONE	509)(a)(2	ASSISTANCE FOR VISUALLY IMPAIRED CHILDREN	30,000
CALIFORNIA STATE UNIVERSITY FRESNO 5244 N JACKSON AVE M/S KC45 FRESNO,CA 93740	NONE	509(a)(1)	FANSLER ENDOWED CHAIR - EDUCATION	150,000
CAMP SUNSHINE DREAMS PO BOX 28232 FRESNO,CA 93729	NONE	509)(a)(2	CAMP FOR CHILDREN WITH CANCER	40,000
DOWN SYNDROME ASSN OF CENTRAL CALIF 4277 W RICHERT AVE STE 102 FRESNO,CA 93722	NONE	509)(a)(2	ASSISTANCE FOR CHILDREN AND THEIR FAMILIES WITH DOWN SYNDROME	31,500
EXCEPTIONAL PARENTS UNLIMITED 4440 NORTH FRESNO ST FRESNO,CA 93726	NONE	501(C)3	PROGRAM FOR AT RISK CHILDREN AND THEIR FAMILIES	45,000
GIRL SCOUTS GOLDEN VALLEY COUNCIL 1377 W SHAW AVE FRESNO,CA 93711	NONE	501(C)3	ASSISTANCE TO YOUNG GIRLS	125
RESOURCE CENTER FOR SURVIVORS 259 BLACKSTONE FRESNO,CA 93701	NONE	501(C)3	SERVICES FOR SEXUALLY ABUSED CHILDREN AND THEIR FAMILIES	141,190
SAN JOAQUIN MEMORIAL HIGH SCHOOL 1406 N FRESNO FRESNO,CA 93703	NONE	509(a)(1)	FUNDING STUDENT SCHOLARSHIPS	36,500
UNITED CEREBRAL PALSY 4224 N CEDAR FRESNO,CA 93726	NONE	509)(a)(2	PREVENTION\EARLY INTERVENTION FOR AT-RISK CHILDREN & CHILDREN WITH SPECIAL NEEDS	150,216
BOYS GIRLS CLUBS OF FRESNO COUNTY 540 N AUGUSTA FRESNO,CA 93701	NONE	501(C)3	PROGRAMS FOR YOUTH AT RISK	75,000
FCCAP 924 N VAN NESS FRESNO,CA 93728	NONE	501(C)(3)	CHILD ABUSE PREVENTION	63,068
CAMP KINDLE 28245 AVE CROCKER STE 104 SANTA CLARA,CA 91355	NONE	501(C)3	CAMP FOR CHILDREN/TEENS IMPACTED BY HIV/AIDS	25,000
RATA HIGH SCHOOL 1373 W MESA FRESNO,CA 93711	NONE	509(A)1	SPECIAL ED FOR 11 TO 18 YEAR OLDS WITH SEVERE DISABILITIES	30,990
VALLEY TEEN RANCH 2610 W SHAW LANE STE 105 FRESNO,CA 93711	NONE	501(C)(3)	ORGANIZATION FOR ABUSED BOYS	400
FAMILY SERVICES 815 OAK STREET VISALIA,CA 93291	NONE	501(C)(3)	SHELTER FOR BATTERED WOMEN & THEIR CHILDREN	5,000
Total				1,402,908

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(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
MARLENE FANSLER	President & CEO	196,842	compensation	
5713 N WEST 102 FRESNO,CA 93711	32 00			
BILL SALEH	Director	0		
5713 N WEST AVE 102 FRESNO,CA 93711	0 00			
MARGIE COOPER	Director \ADMIN 10 00	65,400		
5713 N WEST 102 FRESNO,CA 93711				
LISA PRUDEK	DIRECTOR\ADMIN	82,625		
5713 N WEST 102 FRESNO,CA 92711	36 00			
KEITH COMPSI	Director	0		
5713 N WEST 102 FRESNO,CA 93711	0 00			
JIM PARDINI	Director	0		
5713 N WEST 102 FRESNO,CA 93711	0 00			
RICHARD SPENCER	Director	0		
5713 N WEST 102 FRESNO,CA 93711	0 00			

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TY 2013 Accounting Fees Schedule

Name: THE FANSLER FOUNDATION

EIN: 77-0095125

Software ID: 13000170

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	30,146	0	0	0

efile GRAPHIC print - DO NOT PROCESS As Filed Data - DLN: 93491075004125

TY 2013 Investments - Other Schedule

Name: THE FANSLER FOUNDATION

EIN: 77-0095125

Software ID: 13000170

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
CEDAR COMMONS	AT COST	1,364,879	1,717,206
MARKETABLE SECURITIES	AT COST	24,751,058	30,084,248

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TY 2013 Land, Etc. Schedule

Name: THE FANSLER FOUNDATION

EIN: 77-0095125

Software ID: 13000170

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Furniture and Fixtures	28,100	16,594	11,506	11,506

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TY 2013 Legal Fees Schedule

Name: THE FANSLER FOUNDATION

EIN: 77-0095125

Software ID: 13000170

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL EXPENSES	400	0	0	0

TY 2013 Other Expenses Schedule

Name: THE FANSLER FOUNDATION

EIN: 77-0095125

Software ID: 13000170

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
DUES	540			
GROUP INSURANCE	28,444	7,111		14,222
INCOME TAXES	283			
INSURANCE	12,970	1,946		3,891
INVESTMENT FEES	257,212	257,212		
MISCELLANEOUS	710			
NON-DEDUCTIBLE ITEMS	267			
OFFICE SUPPLIES	5,280			
PROMOTIONS AND GIFTS	8,500			
PUBLIC RELATIONS	6,728			
STORAGE UNIT	256			
TELEPHONE	7,188	1,078		2,156
W/C INSURANCE	2,242	454		908
WEBSITE	477			

TY 2013 Other Income Schedule

Name: THE FANSLER FOUNDATION

EIN: 77-0095125

Software ID: 13000170

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
ALT INVEST ABSOLUTE K-1	28,172		
CEDAR COMMONS K-1	-70,907		
FUTURES PORTFOLIO FD K-1	-2,675		
HATTERAS CORE ALT K-1	12,695		
HATTERAS MULTI-STRAT K-1	14,097		
JACKSON NATIONAL LIFE INS	127,334		
JACKSON NATIONAL LIFE INS	162,774		
JACKSON NATIONAL LIFE INS	70,691		

TY 2013 Reduction Explanation Statement

Name: THE FANSLER FOUNDATION

EIN: 77-0095125

Software ID: 13000170

Software Version: 2013v4.0

Explanation: Description: CEDAR COMMONS LIMITED PARTNERSHIP Percentage:

42.0 Asset FMV: 2641856 Discount: 924650 Explanation: A

COMBINED MINORITY AND MARKETABILITY DISCOUNT OF 35% HAS BEEN APPLIED TO THE CEDAR COMMONS LIMITED PARTNERSHIP

INTEREST. THE FOUNDATION OWNS A 42% INTEREST IN THE PARTNERSHIP WITH ANOTHER PARTNER CONTROLLING 50% OF

THE PARTNERSHIP. THE PARTNERSHIP AGREEMENT HAS

SIGNIFICANT RESTRICTIONS ON THE TRANSFER OF A PARTNER'S

INTEREST.

TY 2013 Taxes Schedule

Name: THE FANSLER FOUNDATION

EIN: 77-0095125

Software ID: 13000170

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES	7,143	7,143		
PAYROLL TAXES	22,093	4,476		8,952
PROPERTY TAXES	96	14		28

Application for Change in Accounting Method

OMB No 1545-0152

Internal Revenue Service	
Name of filer (name of parent corporation if a consolidated group) (see instructions)	Identification number (see instructions) 77-0095125
THE FANSLER FOUNDATION	Principal business activity code number (see instructions) 531110
Number, street, and room or suite no If a P O box, see the instructions	Tax year of change begins (MM/DD/YYYY) 09/01/2013
5713 N WEST AVENUE, Ste. 102	Tax year of change ends (MM/DD/YYYY) 10/31/2014
City or town, state, and ZIP code FRESNO CA 93711	Name of contact person (see instructions) LISA PRUDEK
Name of applicant(s) (if different than filer) and identification number(s) (see instruct	Contact person's telephone number (559) 432-0544
If the applicant is a member of a consolidated group, check this be	
	ve, is attached (see instructions for when Form 2848 is
Check the box to indicate the applicant.	Check the appropriate box to indicate the type
☐ Individual ☐ Cooperative (Sec ☐ Corporation ☐ Partnership	of accounting method change being requested. (see instructions)
☐ Controlled foreign corporation ☐ S corporation	☐ Depreciation or Amortization
(Sec 957)	- '
\square 10/50 corporation (Sec 904(d)(2)(E)) \square Insurance co (Sec	c 831) Financial Institutions
☐ Qualified personal service ☐ Other (specify) ▶ _	
corporation (Sec 448(d)(2)) ⊠ Exempt organization Enter Code section □ 501 (c) (c)	
all applicable supplemental statements requested throughout	nod of accounting This includes all information requested on this ation that is not specifically requested The taxpayer must attach it this form.
Part I Information For Automatic Change Request	Yes No
 Enter the applicable designated automatic accounting method chan only one designated automatic accounting method change number, IRS If the requested change has no designated automatic accounting both a description of the change and citation of the IRS guidance pr (a) Change No	except as provided for in guidance published by the ng method change number, check "Other," and provide oviding the automatic change. See instructions 184, 186, 192 Rev. Proc. 2008-52 cause automatic consent to be
Note. Complete Part II below and then Part IV, and also Schedule	es A through E of this form (if applicable)
Part II Information For All Requests	Yes No
3 Did or will the applicant cease to engage in the trade or busi	
terminate its existence, in the tax year of change (see instru	ctions)? X
If "Yes," the applicant is not eligible to make the change und	
4a Does the applicant (or any present or former consolidated g the applicable tax year(s)) have any Federal income tax returns	
If "No," go to line 5	consider the contract to either the contract
b Is the method of accounting the applicant is requesting to chor or any present or former consolidated group in which the ap year(s)) either (i) under consideration or (ii) placed in susper	plicant was a member during the applicable tax
Signature (see	
Under penalties of perjury, I declare that I have examined this application, including knowledge and belief, the application contains all the relevant facts relating to the application contains all the relevant facts.	•
(other than applicant) is based on all information of which preparer has any knowled Filer	ge Preparer (other than filer/applicant)
Signature and date	Signature of individual preparing the application and date ${\tt DAVID}\ {\tt E}$. HARRIS
Name and title (print or type)	Name of individual preparing the application (print or type) BEAN HUNT HARRIS & COMPANY

Name of firm preparing the application

THE FANSLER FOUNDATION Form 3115 (Rev 12-2009) Page 2

Part I	Information For All	Reque	ests (continued)					Yes No
	applicant or any preser	nt or for	rmer consolidated	group in	which the app	licant was a me	ing (with respect to either the ember during the applicable	X
	Is the request to chang division director conse	e the n	method of account the filing of the re	ting being equest (s	g filed under th	e procedures re	equiring that the operating	X
	If "Yes," attach the co							3.7
е	If "Yes," check the bo	_	the applicable wi	ndow pei	_	-	or 120-day window period? statement (see instructions)	X
f	year(s) under examina	atıon			·		xamınıng agent and the tax	
							Tax year(s) ▶	
g	Has a copy of this Foi	rm 311	15 been provided	to the e	xamınıng age	nt identified or	n line 4f?	X
5a	the applicable tax year	ar(s)) h	ave any Federal	l income t	tax return(s) l	pefore Appeals	plicant was a member during sand/or a Federal court?	X
	•		,				counsel for the government,	
	telephone number, ar							
				•			Tax year(s) ▶	
	Has a copy of this Form on line 5a?			• • • • •		• • • • • • •		X
С							r consideration by Appeals	
	and/or a Federal court was a member for the If "Yes," attach an ex	tax ye	ear(s) the applica				group in which the applicant	X
6	If the applicant answe attach a statement that	red "Y providing which	es" to line 4a ar les each parent c ch the applicant v	orporation	n's (a) name, (b) identification	or former consolidated group, number, (c) address, n, before an Appeals office,	
7	a partnership or an S	corpor camina ember,	ration, is it reque ation, before App , or shareholder	esting a cl eals, or b of that er	hange from a pefore a Fede ntity?	method of acc	mited liability company) treated as counting that is an issue under respect to a Federal income tax	X
	receive audit protection	on for t	the requested ch				state that the applicant does not	X
b	If "Yes," attach an exp	olanati	on					
9a	procedure or a proced	dure re	equiring advance	consent			either an automatic change counting within the past 5 years	V
b	(including the year of If "Yes," for each trad (including the tax yea	e or bu	usiness, attach a	descript	on of each re		ge in method of accounting	X
С	If any application was	withdi	rawn, not perfect	ted, or de	enied, or if a C	Consent Agree	ment granting a change was not requested year of change, attach	
10a							y request (including any ting, or technical advice?	X
							yer, identification number(s), the all advice), and the specific issue(s)	
11	Is the applicant reque If "Yes," check the ap accounting Also, com	opropri	iate boxes below	to indica	ate the applica	=	and proposed methods of	X
	Present method:		Cash		Accrual		Hybrid (attach description)	
	Proposed method:		Cash		Accrual		Hybrid (attach description)	

Form **3115** (Rev 12-2009) DXA

THE FANSLER FOUNDATION Page 3 Form 3115 (Rev 12-2009) Part II Information For All Requests (continued) Yes No 12 If the applicant is either (i) **not** changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following a The item(s) being changed **b** The applicant's present method for the item(s) being changed c The applicant's proposed method for the item(s) being changed d The applicant's present overall method of accounting (cash, accrual, or hybrid) Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1 446-1(d), describe whether each trade or business is accounted for separately, the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income, the overall method of accounting for each trade or business, and which trade or business is requesting to change its accounting method as part of this application or a separate application 14 Will the proposed method of accounting be used for the applicant's books and records and financial statements? Χ If "No," attach an explanation 15a Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)? b If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application Χ Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response? If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change 1st preceding 2nd preceding 3rd preceding year ended mo vear ended mo year ended mo \$ \$ Part III **Information For Advance Consent Request** Yes No Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists Attach a copy of all documents related to the proposed change (see instructions) Attach a statement of the applicant's reasons for the proposed change If the applicant is a member of a consolidated group for the year of change, do all other members of the Χ consolidated group use the proposed method of accounting for the item being changed? If "No," attach an explanation 23a Enter the amount of user fee attached to this application (see instructions) **b** If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions) Yes No Part IV Section 481(a) Adjustment Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to

application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant

Attach a summary of the computation and an explanation of the

implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment?

Enter the section 481(a) adjustment Indicate whether the adjustment is an increase (+) or a decrease (-) in

methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same

If "Yes," do not complete lines 25, 26, and 27 below

DXA

Χ

	FANSLER FOUNDATION 115 (Rev 12-2009)		Pá	age 4
Part	·	,		No
26	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?			Χ
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties?			Χ
Sche	dule A - Change in Overall Method of Accounting (If Schedule A applies, Part I below must be complete	d)		
Part	Change in Overall Method (see instructions)			
1	Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "Nattach a statement providing a breakdown of the amounts entered on lines 1a through 1g"	lone " Also	0,	
		Ar	moun	ıt
а	Income accrued but not received (such as accounts receivable)	\$		0
b	Income received or reported before it was earned (such as advanced payments) Attach a description			
	of the income and the legal basis for the proposed method			0
С	Expenses accrued but not paid (such as accounts payable)			0
d	Prepaid expenses previously deducted			0
е	Supplies on hand previously deducted and/or not previously reported			0
f	Inventory on hand previously deducted and/or not previously reported Complete Schedule D, Part II			
g				_
	calculation of the section 481(a) adjustment			0
n	Net section 481(a) adjustment (Combine lines 1a - 1g) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment			
	amount on Part IV, line 25	\$		0
	· · · · · · · · · · · · · · · · · · ·		Г	Ť
2	Is the applicant also requesting the recurring item exception under section 461(h)(3)?	. ∐ Ye		No
3	Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet the close of the tax year preceding the year of change. Also attach a statement specifying the accounting preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules suffederal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amount of the profit and loss statement and the balance sheet.	method u ibmitted w ounts in Pa	sed with the art I, I	vhen e ines
	explaining the differences	,		
Part	Change to the Cash Method For Advance Consent Request (see instructions)			

Applicants requesting a change to the cash method must attach the following information

- 1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business
- 2 An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations

Schedule B - Change to the Deferral Method for Advance Payments (see instructions)

- 1 If the applicant is requesting to change to the Deferral Method for advance payments described in section 5 02 of Rev. Proc 2004-34, 2004-1 C B 991, attach the following information
- a A statement explaining how the advance payments meet the definition in section 4 01 of Rev Proc 2004-34
- **b** If the applicant is filing under the automatic change procedures of Rev. Proc. 2008-52, the information required by section 8.02(3)(a)-(c) of Rev. Proc. 2004-34
- c If the applicant is filing under the advance consent provisions of Rev Proc 97-27, the information required by section 8 03(2)(a)-(f) of Rev Proc 2004-34
- 2 If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1 451-5(b)(1)(ii), attach the following
- a A statement explaining how the advance payments meet the definition in Regulations section 1 451-5(a)(1)
- **b** A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1 451-5(a)(2)(i) and (3)
- c A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1 451-5(b)(1)(ii)
- **d** A statement explaining whether the inventoriable goods exception of Regulations section 1 451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income

Schedule C - Changes Within the LIFO Inventory Method (see instructions)

Part I General LIFO Information

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all Forms 970, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items
- a Valuing inventory (e.g., unit method or dollar-value method)
- **b** Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.)
- c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.)
- d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method)
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970

Part II Change in Pooling Inventories

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1 472-8(b)(1) and (2)
- a A description of the types of products produced by the applicant If possible, attach a brochure
- b A description of the types of processes and raw materials used to produce the products in each proposed pool
- c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces
- **d** A description of the natural business divisions adopted by the taxpayer State whether separate cost centers are maintained and if separate profit and loss statements are prepared
- e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool
- f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
- g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar See Regulations section 1 472-8(b)(3)
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1 472-8(c)

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Schedule D - Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions) Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8) Part I To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change If the applicant is a construction contractor, attach a detailed description of its construction activities 2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)? ... \square Yes □ No If line 2b is "No," attach an explanation c If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1 460-4(b)? 🗌 Yes □ No d If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1 460-4(c)(2)? ····· 🗌 Yes ☐ No If line 2d is "Yes," attach an explanation of what cost comparison the applicant will use to determine a contract's completion factor If line 2d is "No," attach an explanation of what method the applicant is using and the authority for its use 3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)? 🗌 Yes ☐ No b If "Yes," attach an explanation of the applicant's present and proposed method(s) of accounting for longterm manufacturing contracts c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods 4 To determine a contract's completion factor using the percentage-of-completion method a Will the applicant use the cost-to-cost method in Regulations section 1 460-4(b)? 🗌 Yes ☐ No b If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1 460-5(c))? 🗌 Yes ☐ No Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8) 1 Attach a description of the inventory goods being changed 2 Attach a description of the inventory goods (if any) NOT being changed ☐ Yes □ No 3a Is the applicant subject to section 263A? If "No," go to line 4a b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? □ No ☐ Yes Inventory Not **Inventory Being Changed** Being Changed 4a Check the appropriate boxes below Present method | Proposed method | Present method Identification methods Specific identification Valuation methods Cost Retail cost **b** Enter the value at the end of the tax year preceding the year of change 5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions) Copies of Form(s) 970 filed to adopt or expand the use of the method Only for applicants requesting advance consent. A statement describing whether the applicant is changing to the method required by Regulations section 1 472-6(a) or (b), or whether the applicant is proposing a different method c Only for applicants requesting an automatic change. The statement required by section 22 01(5) of the Appendix of Rev Proc 2008-52 (or its successor)

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Part III Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions))

Section A - Allocation and Capitalization Methods

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method)
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method)
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method)

Section B - Direct and Indirect Costs Required To Be Allocated

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460 Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

		Present method	Proposed method
1	Direct material		
2	Direct labor		
3	Indirect labor		
4	Officers' compensation (not including selling activities)		
5	Pension and other related costs		
6	Employee benefits		
7	Indirect materials and supplies		
8	Purchasing costs		
9	Handling, processing, assembly, and repackaging costs		
10	Offsite storage and warehousing costs		
11	Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in		
• •	service and not temporarily idle		
12	Depletion		
13	Rent		
14	Taxes other than state, local, and foreign income taxes		
15	Insurance		
16	Utilities		
17	Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18	Engineering and design costs (not including section 174 research and experimental		
	expenses)		
19	Rework labor, scrap, and spoilage		
20	Tools and equipment		
21	Quality control and inspection		
22	Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23	Licensing and franchise costs		
24	Capitalizable service costs (including mixed service costs)		
25	Administrative costs (not including any costs of selling or any return on capital)		
26	Research and experimental expenses attributable to long-term contracts		
27	Interest		
28	Other costs (Attach a list of these costs)		

Form 3115 (Rev 12-2009)

Part III Method of Cost Allocation (see instructions) (continued)

Section C - Other Costs Not Required To Be	e Allocated (Complete	Section C only if the	applicant is requestin	g to change its
method for these costs)				

		Present method	Proposed method
1	Marketing, selling, advertising, and distribution expenses		
2	Research and experimental expenses not included in Section B, line 26		
3	Bidding expenses not included in Section B, line 22		
4	General and administrative costs not included in Section B		
5	Income taxes		
6	Cost of strikes		
7	Warranty and product liability costs		
8	Section 179 costs		
9	On-site storage		
10	Depreciation, amortization, and cost recovery allowance not included in Section B,		
	line 11		
11	Other costs (Attach a list of these costs)		
	nedule E - Change in Depreciation or Amortization (see instructions)		
	licants requesting approval to change their method of accounting for depreciation or amortization co		ction
	licants must provide this information for each item or class of property for which a change is reques		
	e: See the List of Automatic Accounting Method Changes in the instructions for information reg		
	er sections 56, 167, 168, 197, 1400I, 1400L, or former section 168 Do not file Form 3115 with resp	ect to certain l	ate elections
	election revocations (see instructions)	_	
1	Is depreciation for the property determined under Regulations section 1 167(a)-11 (CLADR)? .	•••• □ `	Yes ∐ No
	If "Yes", the only changes permitted are under Regulations section 1 167(a)-11(c)(1)(III)		
2	Is any of the depreciation or amortization required to be capitalized under any Code section (e.g.,		
	263A)?		Yes 🗌 No
	If "Yes", enter the applicable section		
3	Has a depreciation, amortization, or expense election been made for the property (e.g., the election		
	sections 168(f)(1), 179, or 179C)?		Yes 🗌 No
	If "Yes", state the election made		
4a	To the extent not already provided, attach a statement describing the property being changed. Inc type of property, the year the property was placed in service, and the property's use in the applica		
	income-producing activity	ill's trade or bu	15111622 01
_	If the property is residential rental property, did the applicant live in the property before renting it?		Vaa 🗆 Na
	Is the property public utility property?		
с 5	To the extent not already provided in the applicant's description of its present method, attach a sta		
5	property is treated under the applicant's present method (e.g., depreciable property, inventory pro		
	Regulations section 1 162-3, nondepreciable section 263(a) property, property deductible as a cur		
6	If the property is not currently treated as depreciable or amortizable property, attach a statement of		•
0	proposed change to depreciate or amortize the property	n me racis sup	porting the
7	If the property is currently treated and/or will be treated as depreciable or amortizable property, pro-	ovide the follow	vin a
,	information for both the present (if applicable) and proposed methods	Ovide the follow	viilg
-	The Code section under which the property is or will be depreciated or amortized (e.g., section 16	8(a))	
а	The code section under which the property is or will be depreciated or amortized (e.g., section to	U(9 <i>))</i>	

- b The applicable asset class from Rev Proc 87-56, 1987-2 C B 674, for each asset depreciated under section 168 (MACRS) or under section 1400L, the applicable asset class from Rev Proc 83-35, 1983-1 C B 745, for each asset depreciated under former section 168 (ACRS), an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant
- c The facts to support the asset class for the proposed method
- d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1))
- e The useful life, recovery period, or amortization period of the property
- f The applicable convention of the property
- g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed

FEDERAL EIN: 77-0095125, TAX YEAR: 2014

FORM 3115, APPLICATION FOR CHANGE IN ACCOUNTING METHOD, AUTOMATIC METHODS # 184, 186, and 192.

#184: DEDUCTING REPAIRS AND MAINTENANCE COSTS TO CAPITALIZING IMPROVEMENTS AND UNIT OF PROPERTY.

#186: CHANGE TO DEDUCTING NON-INCIDENTAL MATERIAL AND SUPPLIES TO WHEN USED OR CONSUMED.

#192: CHANGE TO CAPITALIZING ACQUISITION OR PRODUCTION COSTS AND, IF DEPRECIABLE, TO DEPRECIATING SUCH PROPERTY UNDER §167 OR §168.

This 3115, Application for Change in Accounting Method, is filed to change to the automatic accounting methods # 184, 186, and #192 Method # 184 is filed to deduct Repair and Maintenance Costs, to Capitalizing Amounts Paid or Incurred for Improvements to Tangible Property, to adopt the Routine Maintenance Safe Harbor, and/or to Change the Method of Identifying the Unit of Property #186 is filed to adopt the Non-incidental Material and Supplies rules #192 is filed to adopt the Amounts paid to acquire or produce tangible property

As required by Rev. Proc. 2014-16, we are including the following method change(s) description(s) and regulation citation(s):

Subject Matter or Issue	Citation to Regulation Section	Automatic Method#
Repairs and maintenance	1.162-4(a)	184
Capital expenditures in general	1.263(a)-1(a)	184
Amounts paid to improve tangible property		
Definitions	1.263(a)-3(b)	184
Requirement to capitalize amounts paid	1.263(a)-3(d)	184
Unit of property (buildings, land improvements, tangible personal property)	1.263(a)-3(e)	184
Special rules for determining improvement costs, certain costs incurred during an improvement, in general	1.263(a)-3(g)(1)	184
Safe harbor for routine maintenance on property Routine maintenance for buildings	1.263(a)-3(t)	184
Capitalization of betterments	1.263(a)-3(j)	184
Capitalization of restorations	1.263(a)-3(k)	184
Capitalization of amounts to adapt property to a new or different use	1.263(a)-3(l)	184
Capitalization of amounts to adapt property to a new or different use, buildings	1.263(a)-3(l)(2)	184
Non-incidental material and supplies	1.162-3(a)(1)	186

FEDERAL EIN: 77-0095125, TAX YEAR: 2014

FORM 3115, APPLICATION FOR CHANGE IN ACCOUNTING METHOD, AUTOMATIC METHODS # 184, 186, and 192.

#184: DEDUCTING REPAIRS AND MAINTENANCE COSTS TO CAPITALIZING IMPROVEMENTS AND UNIT OF PROPERTY.

#186: CHANGE TO DEDUCTING NON-INCIDENTAL MATERIAL AND SUPPLIES TO WHEN USED OR CONSUMED.

#192: CHANGE TO CAPITALIZING ACQUISITION OR PRODUCTION COSTS AND, IF DEPRECIABLE, TO DEPRECIATING SUCH PROPERTY UNDER §167 OR §168.

Material and supplies definition	1.162-3(c)	186
Amounts paid to acquire or produce tangible proper	ty	
Requirement to capitalize	1.263(a)-2(d)	192
Defense or perfection of title to property	1.263(a)-2(e)	192
Transaction costs	1.263(a)-2(f)	192
Treatment of capital expenditures	1.263(a)- $2(g)$	192

Request to Fax Documents:

In accordance with the requirements of Rev Proc 2015-1, Section 9 04(3), please fax any requests for additional information to our taxpayer's representative David E Harris, CPA at fax number 559-221-5075

FEDERAL EIN: 77-0095125, TAX YEAR: 2014

FORM 3115, APPLICATION FOR CHANGE IN ACCOUNTING METHOD, AUTOMATIC METHODS # 184, 186, and 192.

#184: DEDUCTING REPAIRS AND MAINTENANCE COSTS TO CAPITALIZING IMPROVEMENTS AND UNIT OF PROPERTY.

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#192: CHANGE TO CAPITALIZING ACQUISITION OR PRODUCTION COSTS AND, IF DEPRECIABLE, TO DEPRECIATING SUCH PROPERTY UNDER §167 OR §168.

Part II, Question 12: If the applicant is either (i) not changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following:

- a. The item(s) being changed: The taxpayer is changing its methods of accounting for
 - 1 Definition of, determining, and expensing non-incidental materials and supplies
 - Determining and expensing of repairs and maintenance costs for its expenditures paid or incurred for tangible property to the rules outlined in §1 162-4 Taxpayer's prior accounting method followed superseded Treasury guidance that generally concluded that those amounts paid or incurred for tangible property required capitalization under §263(a)
 - 3 Capital expenditures in general
 - 4 Determining the amount paid to acquire or produce tangible property
 - 5 Determining the amount to be capitalized as an improvement to tangible property
 - a The costing criteria of §1 263(a)-3(g) for improvement related to direct and indirect costs
 - b The betterment criteria of §1 263(a)-3(j) for improvements to tangible property
 - c The restoration criteria of §1 263(a)-3(k) for improvements to tangible property
 - d The adaption criteria of 1 263(a)-3(1) for improvements to tangible property
 - 6 Safe harbor for routine maintenance of §1 263(a)-3(i) The taxpayer has not been employing this method and seeks to add this method
 - 7 Unit of property criteria for its building(s) and land improvements under §1 263(a)-3(e)

FEDERAL EIN: 77-0095125, TAX YEAR: 2014

FORM 3115, APPLICATION FOR CHANGE IN ACCOUNTING METHOD, AUTOMATIC METHODS # 184, 186, and 192.

#184: DEDUCTING REPAIRS AND MAINTENANCE COSTS TO CAPITALIZING IMPROVEMENTS AND UNIT OF PROPERTY.

#186: CHANGE TO DEDUCTING NON-INCIDENTAL MATERIAL AND SUPPLIES TO WHEN USED OR CONSUMED.

#192: CHANGE TO CAPITALIZING ACQUISITION OR PRODUCTION COSTS AND, IF DEPRECIABLE, TO DEPRECIATING SUCH PROPERTY UNDER §167 OR §168.

b. The applicant's present method for the item(s) being changed.

- Definition of, determining, and expensing non-incidental materials and supplies

 Taxpayer currently expenses non-incidental material and supplies and proposes to change that accounting to deferring non-incidental material and supplies until used or consumed
- 2 Determining and expensing of repairs and maintenance Taxpayer does have a §481(a) adjustment for this item included in this Form 3115 application (Also see number 5 below)
- 3 Capital expenditures in general (See number 5 below)
- 4 Determining the amount paid to acquire or produce tangible property (See number 5 below)
- For these four above methods, the taxpayer currently accounts for amounts paid or incurred for tangible property as either items requiring capitalization under §263(a) or as amounts for repair and maintenance costs. The difference between the current and proposed method is that under the current method the taxpayer had been capitalizing items that now, under the guidance of §1 162-4 and/or §1 263(a)-3 will result in more items being deducted as §162 ordinary and necessary business deductions as a repair and maintenance cost. While the taxpayer has included the method changes described in items 3, 4, and 5 above, as a method change under Question 12a, it is not aware that their current accounting methods are contrary to the §1 263(a)-2 or -3 regulations. Taxpayer, therefore, does not have an IRC §481(a) adjustment related to those methods
- 6 Safe harbor for routine maintenance Taxpayer does not currently employ this method and proposes to utilize this method
- 7 Unit of Property The taxpayer has not been employing any defined unit of property criteria.

FEDERAL EIN: 77-0095125, TAX YEAR: 2014

FORM 3115, APPLICATION FOR CHANGE IN ACCOUNTING METHOD, AUTOMATIC METHODS # 184, 186, and 192.

#184: DEDUCTING REPAIRS AND MAINTENANCE COSTS TO CAPITALIZING IMPROVEMENTS AND UNIT OF PROPERTY.

#186: CHANGE TO DEDUCTING NON-INCIDENTAL MATERIAL AND SUPPLIES TO WHEN USED OR CONSUMED.

#192: CHANGE TO CAPITALIZING ACQUISITION OR PRODUCTION COSTS AND, IF DEPRECIABLE, TO DEPRECIATING SUCH PROPERTY UNDER §167 OR §168.

c. The applicant's proposed method for the item(s) being changed.

The taxpayer proposes to use the guidance of §1 162-3 related to non-incidental material and supplies, §1 162-4 and other sections of the tangible property regulations to determine whether an expenditure should be written off as a repair and maintenance cost or under §1 263(a)-1, -2, and/or -3, be capitalized The taxpayer will employ the routine maintenance safe harbor of §1 263(a)-3(i) For these and the other method changes also see 5 above, other than Unit of Property below under §1 263(a)-3(e)

Each personal property asset listed on the depreciator schedule is its own unit of property

d. The applicant's present overall method of accounting (cash, accrual, or hybrid).

The taxpayer currently employs the cash method of accounting

Part II, Question 13: The taxpayer is a non-profit 501(c)(3) private foundation providing grants to organizations for charitable purposes and unrelated business taxable income from debt financed residential rental real estate coming from a partnership investment The taxpayer's principal business activity code is listed on page 1 of Form 3115

Part II, Question 14: No The regulations for these sections filed under this application do not require these methods of accounting to be used for the taxpayer's books and records

Question 25: Enter the §481(a) adjustment and a summary of the computation of it and explanation of the methodology used to determine it: None.

Additional information: The taxpayer agrees to the terms and conditions of Rev Proc 2015-13 and 2015-14, that are necessary or required to effect the method change which is the subject matter of this application