

**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

**2010**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A For the 2010 calendar year, or tax year beginning** , 2010, and ending

**B** Check if applicable:

Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**FRESNO REGIONAL FOUNDATION  
 (A CORPORATION)  
 5250 NORTH PALM AVENUE #424  
 FRESNO, CA 93704**

**D Employer Identification Number**  
77-0478025

**E Telephone number**  
559-226-5600

**G Gross receipts \$** 10,898,132.

**F Name and address of principal officer:**  
SAME AS C ABOVE

**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** Are all affiliates included?  Yes  No  
 If 'No,' attach a list. (see instructions)

**I Tax-exempt status**  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J Website:** WWW.FRESNOREGFOUNDATION.ORG

**H(c)** Group exemption number ▶

**K Form of organization:**  Corporation  Trust  Association  Other ▶

**L Year of Formation:** 1966 **M State of legal domicile:** CA

**Part I Summary**

1 Briefly describe the organization's mission or most significant activities: TO IMPROVE THE QUALITY OF LIFE IN THE CENTRAL SAN JOAQUIN VALLEY BY PROMOTING CHARITABLE GIVING AND ASSISTING DONORS AND ADMINISTERING FUNDS.

2 Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	7
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

	Prior Year	Current Year	
8	Contributions and grants (Part VIII, line 1h)	10,726,485.	8,010,046.
9	Program service revenue (Part VIII, line 2g)	444,160.	642,212.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-132,691.	2,245,874.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	11,037,954.	10,898,132.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	6,897,478.	5,326,033.
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	575,715.	602,059.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) ▶	315,576.	
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	644,388.	978,947.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	8,117,581.	6,907,039.
19	Revenue less expenses. Subtract line 18 from line 12	2,920,373.	3,991,093.
20	Total assets (Part X, line 16)	Beginning of Current Year 46,532,947.	End of Year 49,504,872.
21	Total liabilities (Part X, line 26)	7,779,965.	6,893,726.
22	Net assets or fund balances. Subtract line 21 from line 20	38,752,982.	42,611,146.

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer: Dan Desantis, CEO Date: 12 OCT 11

Type or print name and title: DAN DESANTIS CEO

**Paid Preparer Use Only**

Print/Type preparer's name: GAYLE T. MERRITT, CPA Preparer's signature: GAYLE T. MERRITT, CPA Date: \_\_\_\_\_

Check  if self-employed PTIN: N/A

Firm's name: ▶ HEBERGER & MERRITT, INC. Firm's EIN: ▶ N/A

Firm's address: ▶ 5090 NORTH FRUIT AVE, SUITE 102 FRESNO, CA 93711 Phone no.: 559-227-9772

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

**Return of Organization Exempt From Income Tax**

**2010**

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

**Open to Public Inspection**

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A For the 2010 calendar year, or tax year beginning , 2010, and ending ,**

<p><b>B</b> Check if applicable:</p> <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<p><b>FRESNO REGIONAL FOUNDATION</b>                  (A CORPORATION)                  5250 NORTH PALM AVENUE #424                  FRESNO, CA 93704</p> <p><b>F</b> Name and address of principal officer:                  SAME AS C ABOVE</p>	<p><b>D</b> Employer Identification Number                  77-0478025</p> <p><b>E</b> Telephone number                  559-226-5600</p> <p><b>G</b> Gross receipts \$ <b>10,898,132.</b></p>	<p><b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No                  If 'No,' attach a list. (see instructions)</p>
<p><b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p>		<p><b>J</b> Website: ▶ WWW.FRESNOREGFOUNDATION.ORG</p>	
<p><b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</p>		<p><b>L</b> Year of Formation: 1966 <b>M</b> State of legal domicile: CA</p>	

**Part I Summary**

<b>Activities &amp; Governance</b>	<p><b>1</b> Briefly describe the organization's mission or most significant activities: <u>TO IMPROVE THE QUALITY OF LIFE IN THE CENTRAL SAN JOAQUIN VALLEY BY PROMOTING CHARITABLE GIVING AND ASSISTING DONORS AND ADMINISTERING FUNDS.</u></p> <p><b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.</p>			
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) .....	<b>3</b>		15
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) .....	<b>4</b>		15
	<b>5</b> Total number of individuals employed in calendar year 2010 (Part V, line 2a) .....	<b>5</b>		7
	<b>6</b> Total number of volunteers (estimate if necessary) .....	<b>6</b>		0
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 .....	<b>7a</b>		0.
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34 .....	<b>7b</b>		0.
<b>Revenue</b>		<b>Prior Year</b>		<b>Current Year</b>
	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	10,726,485.		8,010,046.
	<b>9</b> Program service revenue (Part VIII, line 2g) .....	444,160.		642,212.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	-132,691.		2,245,874.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....			
	<b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	11,037,954.		10,898,132.
<b>Expenses</b>				
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....	6,897,478.		5,326,033.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....			
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	575,715.		602,059.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....			
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 315,576.			
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) .....	644,388.		978,947.
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	8,117,581.		6,907,039.
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12 .....	2,920,373.		3,991,093.
<b>Net Assets or Fund Balances</b>		<b>Beginning of Current Year</b>		<b>End of Year</b>
	<b>20</b> Total assets (Part X, line 16) .....	46,532,947.		49,504,872.
	<b>21</b> Total liabilities (Part X, line 26) .....	7,779,965.		6,893,726.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....	38,752,982.		42,611,146.

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	<p>Signature of officer  <b>DAN DESANTIS</b></p>	<p>Date                  CEO</p>	
<b>Paid Preparer Use Only</b>	<p>Print/Type preparer's name                  GAYLE T. MERRITT, CPA</p>	<p>Preparer's signature                  GAYLE T. MERRITT, CPA</p>	<p>Date</p>
	<p>Firm's name ▶ HEBERGER &amp; MERRITT, INC.                  Firm's address ▶ 5090 NORTH FRUIT AVE, SUITE 102                  FRESNO, CA 93711</p>	<p>Check <input type="checkbox"/> if self-employed</p>	<p>PTIN                  N/A</p>
		<p>Firm's EIN ▶ N/A</p>	<p>Phone no. 559-227-9772</p>

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III [X]

1 Briefly describe the organization's mission:

TO IMPROVE THE QUALITY OF LIFE IN THE CENTRAL SAN JOAQUIN VALLEY BY PROMOTING CHARITABLE GIVING AND ASSISTING DONORS AND ADMINISTERING FUNDS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? SEE SCHEDULE O

[X] Yes [ ] No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

[ ] Yes [X] No

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

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 6,193,539. including grants of \$ 5,326,033.) (Revenue \$ )

SUPPORT FOR VARIOUS COMMUNITY SERVICES, INCLUDING EDUCATION, HEALTH, CULTURAL AND ENVIRONMENTAL PROGRAMS.

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

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

4d Other program services. (Describe in Schedule O.)

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

4e Total program service expenses 6,193,539.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A.</i> .....	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions) .....	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I.</i> .....		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II.</i> .....		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III.</i> .....		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I.</i> .....	X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If 'Yes,' complete Schedule D, Part II.</i> .....		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i> .....		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV.</i> .....		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V.</i> .....	X	
11 If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI.</i> .....	X	
b Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII.</i> .....		X
c Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII.</i> .....		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX.</i> .....	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i> .....	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If 'Yes,' complete Schedule D, Part X.</i> .....		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI, XII, and XIII.</i> .....	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.</i> .....		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i> .....		X
14a Did the organization maintain an office, employees, or agents outside of the United States? .....		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i> .....		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i> .....		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i> .....		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I (see instructions).</i> .....		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II.</i> .....		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i> .....		X
20 a Did the organization operate one or more hospitals? <i>If 'Yes,' complete Schedule H.</i> .....		X
b If 'Yes' to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions) .....		

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i> .....	X	
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i> .....		X
<b>23</b> Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i> .....		X
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.</i> .....		X
<b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>24d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i> .....		X
<b>25b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i> .....		X
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If 'Yes,' complete Schedule L, Part II.</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If 'Yes,' complete Schedule L, Part III.</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>28a</b> A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>28b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>28c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i> .....	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.</i> .....		X
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>a</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. ....	X	

BAA

Form 990 (2010)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V.

		Yes	No
<b>1 a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. . . . .	20	
<b>1 b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .	0	
<b>1 c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .		X
<b>2 a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. . . . .	7	
<b>2 b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	X	
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)			
<b>3 a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .		X
<b>3 b</b>	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O. . . . .		
<b>4 a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .		X
<b>4 b</b>	If 'Yes,' enter the name of the foreign country: ▶ _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5 a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		X
<b>5 b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .		X
<b>5 c</b>	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? . . . . .		
<b>6 a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? . . . . .		X
<b>6 b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>7 a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .		X
<b>7 b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? . . . . .		
<b>7 c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		X
<b>7 d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year. . . . .		
<b>7 e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .		X
<b>7 f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		X
<b>7 g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .		
<b>7 h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .		X
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>9 a</b>	Did the organization make any taxable distributions under section 4966? . . . . .		
<b>9 b</b>	Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .		
<b>10 Section 501(c)(7) organizations. Enter:</b>			
<b>10 a</b>	Initiation fees and capital contributions included on Part VIII, line 12. . . . .		
<b>10 b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. . . . .		
<b>11 Section 501(c)(12) organizations. Enter:</b>			
<b>11 a</b>	Gross income from members or shareholders. . . . .		
<b>11 b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .		
<b>12 a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .		
<b>12 b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. . . . .		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>13 a</b>	Is the organization licensed to issue qualified health plans in more than one state? . . . . .		
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.			
<b>13 b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. . . . .		
<b>13 c</b>	Enter the amount of reserves on hand . . . . .		
<b>14 a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .		X
<b>14 b</b>	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. . . . .		

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

Check if Schedule O contains a response to any question in this Part VI.

**Section A. Governing Body and Management**

		Yes	No
<b>1 a</b>	Enter the number of voting members of the governing body at the end of the tax year. . . . .	<b>1 a</b>	15
<b>1 b</b>	Enter the number of voting members included in line 1a, above, who are independent . . . . .	<b>1 b</b>	15
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee? . . . . .	<b>2</b>	X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .	<b>3</b>	X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	<b>4</b>	X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	<b>5</b>	X
<b>6</b>	Does the organization have members or stockholders? . . . . .	<b>6</b>	X
<b>7 a</b>	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .	<b>7 a</b>	X
<b>7 b</b>	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .	<b>7 b</b>	X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8 a</b>	The governing body? . . . . .	<b>8 a</b>	X
<b>8 b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	<b>8 b</b>	X
<b>9</b>	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O. . . . .	<b>9</b>	X

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ CA
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19** Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. SEE SCHEDULE O
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:  
 ▶ FRESNO REGIONAL FOUNDATION 5250 N. PALM AVENUE, STE 424 FRESNO CA 93704 559-226-5600

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response to any question in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SEE ATTACHED VARIOUS	0						0.	0.	0.	
(2) DAN DESANTIS CEO	40				X		136,250.	0.	0.	
(3) -----										
(4) -----										
(5) -----										
(6) -----										
(7) -----										
(8) -----										
(9) -----										
(10) -----										
(11) -----										
(12) -----										
(13) -----										
(14) -----										
(15) -----										
(16) -----										
(17) -----										

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (cont)**

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
(26) -----										
(27) -----										
(28) -----										
(29) -----										
<b>1 b Sub-total</b> .....							136,250.	0.	0.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....							136,250.	0.	0.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ▶ 1

	Yes	No
3 Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i> .....	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes' complete Schedule J for such individual.</i> .....	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person.</i> .....	5	X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶ 0

**Fresno Regional Foundation Board of Directors**  
December 31, 2010

Form 990  
Page 5  
Part V-A

<u>Name</u>	<u>Title</u>	<u>Compensation</u>
Lucido, William "Bill"	President	\$0
Slater, Louis	Vice President	\$0
Hinojosa, Fausto, CPA, CFE	Secretary	\$0
Steele, Jr., C. Ray	Treasurer	\$0
Jaech, Jeffrey A.	Director	\$0
Cisneros, Angie	Director	\$0
Cucuk, Walter	Director	\$0
Belyea, Desa	Director	\$0
Schafer, Don	Director	\$0
Eaton, Joan	Director	\$0
Hallowell, James	Director	\$0
Stepanian, Mariam	Director	\$0
Hill, Brad	Director	\$0
Wint, Arthur	Director	\$0
Ishii, Jeanette	Director	\$0

**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS</b>	<b>1 a</b> Federated campaigns .....	<b>1 a</b>				
	<b>b</b> Membership dues .....	<b>1 b</b>				
	<b>c</b> Fundraising events .....	<b>1 c</b>				
	<b>d</b> Related organizations .....	<b>1 d</b>				
	<b>e</b> Government grants (contributions) .....	<b>1 e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1 f</b> 8,010,046.				
	<b>g</b> Noncash contributions included in lns 1a-1f: \$	85,388.				
<b>h Total.</b> Add lines 1a-1f .....			8,010,046.			
<b>PROGRAM SERVICE REVENUE</b>	<b>2 a</b> ADMINISTRATIVE ASSESSMENT		Business Code			
				642,212.	642,212.	
	<b>b</b> -----					
	<b>c</b> -----					
	<b>d</b> -----					
	<b>e</b> -----					
	<b>f</b> All other program service revenue .....					
<b>g Total.</b> Add lines 2a-2f .....			642,212.			
<b>OTHER REVENUE</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts) .....			2,245,874.	2,245,874.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....					
	<b>5</b> Royalties .....					
	<b>6 a</b> Gross Rents .....		(i) Real (ii) Personal			
	<b>b</b> Less: rental expenses .....					
	<b>c</b> Rental income or (loss) .....					
	<b>d</b> Net rental income or (loss) .....					
	<b>7 a</b> Gross amount from sales of assets other than inventory .....		(i) Securities (ii) Other			
	<b>b</b> Less: cost or other basis and sales expenses .....					
	<b>c</b> Gain or (loss) .....					
	<b>d</b> Net gain or (loss) .....					
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....		<b>a</b>			
	<b>b</b> Less: direct expenses .....		<b>b</b>			
	<b>c</b> Net income or (loss) from fundraising events .....					
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....		<b>a</b>			
	<b>b</b> Less: direct expenses .....		<b>b</b>			
	<b>c</b> Net income or (loss) from gaming activities .....					
<b>10 a</b> Gross sales of inventory, less returns and allowances .....		<b>a</b>				
<b>b</b> Less: cost of goods sold .....		<b>b</b>				
<b>c</b> Net income or (loss) from sales of inventory .....						
Miscellaneous Revenue		Business Code				
<b>11 a</b> -----						
<b>b</b> -----						
<b>c</b> -----						
<b>d</b> All other revenue .....						
<b>e Total.</b> Add lines 11a-11d .....						
<b>12 Total revenue.</b> See instructions .....			10,898,132.	2,888,086.	0.	0.

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.  
 All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	5,326,033.	5,326,033.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	136,250.	27,250.	13,625.	95,375.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	357,784.	141,305.	167,322.	49,157.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	6,140.	2,095.	2,249.	1,796.
10 Payroll taxes	101,885.	34,761.	37,317.	29,807.
11 Fees for services (non-employees):				
a Management				
b Legal	24,519.	24,519.		
c Accounting	25,400.	8,666.	9,303.	7,431.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	88,962.	88,962.		
g Other				
12 Advertising and promotion	43,089.	14,701.	15,782.	12,606.
13 Office expenses	46,538.	15,878.	17,045.	13,615.
14 Information technology				
15 Royalties				
16 Occupancy	226,646.	77,327.	83,012.	66,307.
17 Travel	5,204.	1,776.	1,906.	1,522.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	3,083.	3,083.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	12,283.	4,191.	4,499.	3,593.
23 Insurance	10,411.	3,552.	3,813.	3,046.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a ADMINISTRATIVE ASSESSMENT	347,956.	347,956.		
b BAD DEBT RESERVE	25,000.	25,000.		
c TAXES AND LICENSES	22,480.	7,669.	8,234.	6,577.
d PROJECT CONSULTANTS	19,859.	6,775.	7,274.	5,810.
e EDUCATION AND TRAINING	15,739.	5,369.	5,765.	4,605.
f All other expenses	61,778.	26,671.	20,778.	14,329.
25 Total functional expenses. Add lines 1 through 24f	6,907,039.	6,193,539.	397,924.	315,576.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

**Part X Balance Sheet**

		(A)		(B)		
		Beginning of year		End of year		
ASSETS	1	Cash — non-interest-bearing	2,973,995.	1	2,313,761.	
	2	Savings and temporary cash investments	749,105.	2		
	3	Pledges and grants receivable, net	5,491,694.	3	5,638,799.	
	4	Accounts receivable, net		4		
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6		
	7	Notes and loans receivable, net	42,443.	7	2,531.	
	8	Inventories for sale or use		8		
	9	Prepaid expenses and deferred charges	23,370.	9	36,279.	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	1,880,982.		
	b	Less: accumulated depreciation	10b	102,615.	10c	1,778,367.
	11	Investments — publicly traded securities	20,538,523.	11	20,123,588.	
	12	Investments — other securities. See Part IV, line 11		12		
	13	Investments — program-related. See Part IV, line 11		13	450,000.	
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11	14,928,032.	15	19,161,547.	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	46,532,947.	16	49,504,872.		
LIABILITIES	17	Accounts payable and accrued expenses	48,635.	17	22,656.	
	18	Grants payable	144,100.	18	261,813.	
	19	Deferred revenue		19		
	20	Tax-exempt bond liabilities		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23	Secured mortgages and notes payable to unrelated third parties		23		
	24	Unsecured notes and loans payable to unrelated third parties		24	500,000.	
	25	Other liabilities. Complete Part X of Schedule D	7,587,230.	25	6,109,257.	
	26	<b>Total liabilities.</b> Add lines 17 through 25	7,779,965.	26	6,893,726.	
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.</b>					
	27	Unrestricted net assets	7,947,510.	27	7,142,570.	
	28	Temporarily restricted net assets	20,456,081.	28	24,867,558.	
	29	Permanently restricted net assets	10,349,391.	29	10,601,018.	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>					
	30	Capital stock or trust principal, or current funds		30		
	31	Paid-in or capital surplus, or land, building, or equipment fund		31		
	32	Retained earnings, endowment, accumulated income, or other funds		32		
	33	<b>Total net assets or fund balances.</b>	38,752,982.	33	42,611,146.	
34	<b>Total liabilities and net assets/fund balances.</b>	46,532,947.	34	49,504,872.		

BAA

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	10,898,132.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,907,039.
3	Revenue less expenses. Subtract line 2 from line 1	3	3,991,093.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	38,752,982.
5	Other changes in net assets or fund balances (explain in Schedule O). SEE SCHEDULE O	5	-132,929.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	42,611,146.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
2b	Were the organization's financial statements audited by an independent accountant?	X	
2c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
d	If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

BAA

Form 990 (2010)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

**2010**

**Open to Public Inspection**

Name of the organization **FRESNO REGIONAL FOUNDATION**  
**(A CORPORATION)**

Employer identification number  
**77-0478025**

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

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I
  - b  Type II
  - c  Type III – Functionally integrated
  - d  Type III – Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?.....		
(ii) A family member of a person described in (i) above?.....		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?.....		

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.**

Schedule A (Form 990 or 990-EZ) 2010

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include 'unusual grants'.)	7,754,455.	23731610.	9,216,639.	6,885,550.	8,545,065.	56,133,319.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 <b>Total.</b> Add lines 1 through 3.	7,754,455.	23731610.	9,216,639.	6,885,550.	8,545,065.	56,133,319.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						0.
6 <b>Public support.</b> Subtract line 5 from line 4.						56,133,319.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4.	7,754,455.	23731610.	9,216,639.	6,885,550.	8,545,065.	56,133,319.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	820,573.	995,081.	856,384.	590,765.	766,595.	4,029,398.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
11 <b>Total support.</b> Add lines 7 through 10.						60,162,717.
12 Gross receipts from related activities, etc (see instructions).					12	0.
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f)).	14	93.3 %
15 Public support percentage from 2009 Schedule A, Part II, line 14.	15	93.7 %
16a <b>33-1/3% support test – 2010.</b> If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization.	<input checked="" type="checkbox"/>	
b <b>33-1/3% support test – 2009.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
17a <b>10%-facts-and-circumstances test – 2010.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
b <b>10%-facts-and-circumstances test – 2009.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.	<input type="checkbox"/>	

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						
<b>6 Total.</b> Add lines 1 through 5.						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons.						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
<b>c</b> Add lines 7a and 7b.						
<b>8 Public support</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>9</b> Amounts from line 6.						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
<b>c</b> Add lines 10a and 10b.						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (Add lns 9, 10c, 11, and 12.)						

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

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f)).	<b>15</b>	%
<b>16</b> Public support percentage from 2009 Schedule A, Part III, line 15.	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f)).	<b>17</b>	%
<b>18</b> Investment income percentage from 2009 Schedule A, Part III, line 17.	<b>18</b>	%

**19a 33-1/3% support tests – 2010.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

**b 33-1/3% support tests – 2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

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



Schedule B  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF

OMB No. 1545-0047

2010

Name of the organization FRESNO REGIONAL FOUNDATION  
(A CORPORATION)

Employer identification number  
77-0478025

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- 501(c)( 3 ) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

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

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

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules

- For a section 501(c)(3) organization filing Form 990 or 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ, that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ, that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc, purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc, purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc, contributions of \$5,000 or more during the year. . . . . ▶ \$ \_\_\_\_\_

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

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990EZ, or 990-PF.**

**Schedule B** (Form 990, 990-EZ, or 990-PF) (2010)

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ **Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.**  
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No. 1545-0047

**2010**

**Open to Public Inspection**

Name of the organization

Employer identification number

FRESNO REGIONAL FOUNDATION  
(A CORPORATION)

77-0478025

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year.....	51	117
2 Aggregate contributions to (during year).....	991,100.	7,657,973.
3 Aggregate grants from (during year).....	2,436,342.	2,889,692.
4 Aggregate value at end of year.....	4,794,034.	37,817,112.
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

**Part II Conservation Easements.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements.....	2a
b Total acreage restricted by conservation easements.....	2b
c Number of conservation easements on a certified historic structure included in (a).....	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register.....	2d

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

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

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

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1..... ▶ \$ \_\_\_\_\_

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

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1..... ▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X..... ▶ \$ \_\_\_\_\_

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

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

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

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

b If 'Yes,' explain the arrangement in Part XIV and complete the following table:

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

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If 'Yes,' explain the arrangement in Part XIV.

**Part V Endowment Funds.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	10,153,018.	4,447,235.	5,336,223.		
b Contributions	355,675.	4,447,488.	1,374,610.		
c Net investment earnings, gains, and losses	1,108,710.	1,411,028.	-1,667,182.		
d Grants or scholarships	65,130.	16,482.	478,150.		
e Other expenditures for facilities and programs	146,057.	673.	8,033.		
f Administrative expenses	197,570.	135,577.	110,233.		
g End of year balance	11,208,646.	10,153,018.	4,447,235.		

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment  \_\_\_\_\_ %
- b Permanent endowment  100.00 %
- c Term endowment  \_\_\_\_\_ %

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

	Yes	No
(i) unrelated organizations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(ii) related organizations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,756,816.		1,756,816.
b Buildings				
c Leasehold improvements		14,892.	14,892.	0.
d Equipment		109,274.	87,723.	21,551.
e Other				

**Total.** Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)  1,778,367.

BAA

**Part VII Investments—Other Securities.** See Form 990, Part X, line 12. N/A

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
<b>Total.</b> (Column (b) must equal Form 990 Part X, column (B) line 12.)		

**Part VIII Investments—Program Related.** (See Form 990, Part X, line 13) N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.)		

**Part IX Other Assets.** (See Form 990, Part X, line 15)

(a) Description	(b) Book value
(1) BRIDGE LOAN RECEIVABLE	210,000.
(2) INTEREST IN NET ASSETS OF SUPPORTING ORG	18,951,547.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column(B), line 15)	19,161,547.

**Part X Other Liabilities.** (See Form 990, Part X, line 25)

(a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) AGENCY & TRUST FUNDS	2,236,861.
(3) PLEDGE PAYABLE	3,872,396.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25)	6,109,257.

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

<b>Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements</b>		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	10,898,132.
2	Total expenses (Form 990, Part IX, column (A), line 25)	6,907,039.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3,991,093.
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV). SEE PART XIV	-132,929.
9	Total adjustments (net). Add lines 4 through 8	-132,929.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	3,858,164.

<b>Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return</b>			
1	Total revenue, gains, and other support per audited financial statements	1	10,898,132.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	a Net unrealized gains on investments	2a	
	b Donated services and use of facilities	2b	
	c Recoveries of prior year grants	2c	
	d Other (Describe in Part XIV)	2d	
	e Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	10,898,132.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	a Investments expenses not included on Form 990, Part VIII, line 7b	4a	
	b Other (Describe in Part XIV)	4b	
	c Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	10,898,132.

<b>Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return</b>			
1	Total expenses and losses per audited financial statements	1	6,907,039.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities	2a	
	b Prior year adjustments	2b	
	c Other losses	2c	
	d Other (Describe in Part XIV)	2d	
	e Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	6,907,039.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	a Investments expenses not included on Form 990, Part VIII, line 7b	4a	
	b Other (Describe in Part XIV)	4b	
	c Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	6,907,039.

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----



SCHEDULE D, PART XI, LINE 8  
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

TRANSFER IN OF ENDOWMENTS FROM OTHER CUSTODIAN.....	\$	121,046.
TRANSFER OUT OF ENDOWMENTS TO OTHER CUSTODIAN.....		<u>-253,975.</u>
TOTAL	\$	<u><u>-132,929.</u></u>

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 21 or 22.  
▶ Attach to Form 990.

OMB No. 1545-0047

**2010**

**Open to Public  
Inspection**

Name of the organization

FRESNO REGIONAL FOUNDATION

Employer identification number

77-0478025

**Part I General Information on Grants and Assistance**

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

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

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) SEE ATTACHED SEE ATTACHED SEE ATTACHED, CA 93704			5,326,033.	0.			
(2) ----- ----- -----							
(3) ----- ----- -----							
(4) ----- ----- -----							
(5) ----- ----- -----							
(6) ----- ----- -----							
(7) ----- ----- -----							
(8) ----- ----- -----							

2 Enter total number of section 501(c)(3) and government organizations ▶ 219

3 Enter total number of other organizations ▶ 50



**Fresno Regional Foundation  
Grant Report 2010**

<b>Organization Name</b>	<b>Federal Tax ID</b>	<b>Grant Amount</b>
Accuracy In Media	23-7135837	500.00
Alliance Defense Fund	54-1660459	500.00
Alpha Xi Delta Foundation	35-6053701	3,000.00
American Cancer Society Fresno	94-1170350	500.00
American Center for Law and Justice	54-1586817	500.00
American Family Association	64-0607275	1,000.00
American Indian College Fund	52-1573446	20,000.00
American Jewish World Service, Inc.	22-2584370	500.00
American Lung Association in Illinois-Greater Chicago	13-1632524	100.00
American Red Cross Central Valley Chapter	53-0196605	14,500.00
Animal Rescue of Fresno	91-1838253	500.00
Arte Americas	77-0151198	50.00
Assistance League of Fresno	77-0202024	500.00
Avenal Historical Society	93-1211177	3,000.00
Azusa Pacific Scholarship	95-4733338	500.00
Bates College Scholarship	01-0211781	500.00
Big Brothers Big Sisters of Central California	94-1668376	16,314.00
Bill Glass Champions for Life	75-2733954	1,000.00
B'Nai B'Rith	53-0179971	85.00
Bolinas Museum	68-0011939	50.00
Boy Scouts of America Sequoia Council	94-1156255	28,950.00
Boys 2 Men-Girls 2 Women Foundation	77-0549776	500.00
Boys and Girls Club of the Sequoias	77-0309289	80,000.00
Boys and Girls Club of Tulare County	77-0469369	5,000.00
Boys and Girls Clubs of Fresno County	94-1149171	165,061.00
Boys and Girls Clubs of Monterey County	94-1702753	250.00
Break the Barriers	77-0106437	1,500.00
Brigham Young university Scholarship	82-0207699	1,000.00
Bulldog Foundation	94-6080933	286.00
Cal Poly Golf	95-1648180	400.00
California State University, Fresno Foundation	94-6003272	449,652.54
California Waterfowl Association	94-1149574	3,000.00
Californians for Pesticide Reform	94-2949686	20,000.00
Camp San Joaquin Action Commission	20-3710181	51,250.00
Campus Crusade for Christ International	95-2814920	720.00
Care Fresno, Inc.	77-0434973	500.00
Caroll Montana College Scholarship	81-0231774	500.00
CART Foundation	77-0496752	1,500.00
CASA Court Appointed Special Advocates of Fresno County	77-0401361	5,000.00
CASA of Tulare County	77-0105876	2,000.00
Castle Keep Elder Abuse Prevention Program of the Central Valley,	27-0486313	7,000.00
Catholic Charities Diocese of Fresno	94-1678938	2,000.00
Catholic Relief Services	13-5563422	2,500.00
Central Valley Business Incubator, Inc.	77-0449599	3,000.00
Central Valley Children's Partnership	26-2921693	5,000.00

Central Valley Health Policy Institute	94-6003272	209,611.25
Central Valley YMCA	94-1231009	1,598.64
Children's Hospital of Central California Foundation	94-2797447	205,000.00
Children's Musical Theaterworks Fresno	77-0289924	9,500.00
Christian Berets	23-7094560	5,000.00
Christian Broadcasting Network, Inc.	54-0678752	500.00
City of Farmersville	94-6050396	35,000.00
City of Firebaugh	77-0478025	185,840.00
City of Fresno	94-6000338	10,000.00
City of Hope	95-3435919	250.00
Coachella Valley Rescue Mission	95-2684844	1,900.00
College Golf Fellowship	55-0798282	1,700.00
College of the Sequoias Foundation	77-0071634	1,000.00
Colorado State University Scholarship	23-7098397	1,000.00
Community Food Bank	77-0320851	47,050.00
Community Hospital of Central California, Foundation	77-0191730	1,000.00
Comprehensive Youth Services, Inc.	94-2219412	11,205.00
Concerned Women of America	95-3580834	500.00
Convoy of Hope	68-0051386	10,000.00
CPE Of Central California	26-2859810	3,000.00
Craycroft Center For The Children	94-1279785	500.00
Crime Stoppers	77-0329094	500.00
CSPU, Pamaona Scholarship	95-2259044	1,000.00
CSU Fresno Scholarship	94-1085570	14,900.00
CSU, Bakersfield Scholarship	95-2643086	1,500.00
CSU, Channel Islands Scholarship	77-0433230	500.00
CSU, Fresno Humanics Program	94-6003272	15,000.00
CSU, Fresno Scholarship	94-1085570	2,500.00
CSU, Fullerton Scholarship	33-0567945	1,000.00
CSU, Long Beach Scholarship	95-6106694	250.00
CSU, Monterey Bay Scholarship	80-0494808	1,100.00
CSUSB Scholarship	95-6067343	1,000.00
Del Rey Elementary School	94-6002206	500.00
Departed Angels, Inc.	27-0499102	22,975.90
Dioceses of Fresno Education Corporation/Our Lady of Victory Scho Scholarship	94-1347028	7,400.00
Doctors Without Borders USA	13-3433452	10,200.00
Eagle Forum	37-1097202	500.00
Easter Seals Central California	94-1497580	40,000.00
Economic Development Corp of Fresno County	94-2816185	5,000.00
Evangel Home, Inc.	94-1463156	3,000.00
Evangelical Free Church of the Mesa	33-0272034	2,200.00
Evangelicals for Social Action	94-2847463	3,100.00
Exceptional Parents Unlimited	77-0263702	22,800.00
Family Leadership Connection	77-0537759	500.00
Family Self-Sufficiency Corps, Inc.	73-1646764	1,000.00
Family Services of Tulare County	94-2897970	2,000.00
FCEOC Health Services	94-1606519	10,000.00
First Presbyterian Church	94-1251131	8,000.00
Focus Forward	81-0579812	240,467.50

Focus on the Family	95-3188150	500.00
Foundation For Economic Education	13-6006960	500.00
Foundation West	94-2854053	500.00
Fresno Area Hispanic Foundation	75-3129705	24,000.00
Fresno Art Museum	94-1358318	15,900.00
Fresno Barrios Unidos	77-0363955	100,000.00
Fresno Business Council Fund	77-0478025	178,727.46
Fresno Chaffee Zoo	42-1661145	1,350.00
Fresno Choral Artists	77-0356910	1,500.00
Fresno Christian Schools Scholarship	94-2415182	7,000.00
Fresno City College Scholarship	94-1574802	1,600.00
Fresno City College Scholarship	94-1574802	3,700.00
Fresno Healthy Communities Access Partners (FHCAP)	20-4210175	1,006,228.30
Fresno Historical Society	94-1531568	1,500.00
Fresno International Grand Opera	77-0491466	5,000.00
Fresno Leading Young Professionals	77-0478025	889.11
Fresno Madera Continuum of Care	77-0478025	21,979.01
Fresno Madera Youth For Christ	94-1691498	3,000.00
Fresno Metro Ministry	94-2181848	20,000.00
Fresno Pacific University Inc. Scholarship	94-1021164	3,250.00
Fresno Philharmonic Association	94-1309738	40,000.00
Fresno Police Chief's Foundation	41-2029665	30,000.00
Fresno Regional Foundation	77-0478025	58,077.84
Fresno Rescue Mission, Inc.	94-1279785	21,750.00
Fresno Storyland	94-1529773	1,000.00
Fresno Zoological Society	94-1247782	3,300.00
Friends of Summer Arts	94-6001347	275.00
Friends of the Fresno County Public Library	94-2666290	150.00
Genetic Medicine Central California	94-2829914	4,000.00
George Gruner Prize for Meritorious Public Service in Journalism	77-0478025	2,700.00
Girl Scouts of Central California South	94-6000662	21,237.00
Grace Ministries International	95-6006357	720.00
Great Valley Center	77-0450770	1,000.00
Greater Fresno Parkinson's Support Group	77-0478025	1,850.00
GRID Alternatives	26-0043353	15,000.00
Habitat for Humanity Fresno County	77-0076649	1,500.00
Hadassah the Women's Zionist Organization of America	94-6173987	360.00
HandsOn Central California	94-2314572	5,143.11
Healthy Smiles Mobile Dental Foundation	77-0530538	500.00
Heifer International	71-0699939	10,000.00
Heritage Foundation	23-7327730	500.00
Hesperia Christian Schools	91-2037798	500.00
High Desert Pony League	80-0177608	500.00
High Desert Soccer Association	26-0890726	1,700.00
Hinds Hospice	77-0071360	11,500.00
Hope Lutheran Church	94-1726283	321.98
Hope Now for Youth	77-0322201	6,000.00
Howard K. Watkins Photographic Archive Fund	77-0478205	48,333.19
Hume Lake Christian Camps	94-1251111	2,500.00

Huntington Lake Volunteer Fire Department	77-0322793	300.00
IHR Educational Broadcasting	68-0411982	2,000.00
Innovative Mission Opportunities, Inc.	76-0579875	250.00
InterVarsity Christian Fellowship (FIFUL)	36-2171714	500.00
IRO Soararsis	77-0020513	300.00
Jewish Federation of Central California	94-2191881	6,000.00
Junior Achievement of Northern California, Inc.	94-1322179	10,000.00
Junior Company Foundation	94-2243654	3,070.00
Kings River Conservancy	20-1412823	15,000.00
Lambda Chi Alpha Educational Foundation	13-6266432	500.00
Latino Commission / Nuevo Comienzo	94-3149136	100,000.00
Latino Employee Resource Group of PG&E Fund	77-0478025	6,855.67
League of Women Voters Fresno Education Fund	94-6103158	150.00
Leukemia & Lymphoma Society	13-5644916	5,500.00
Lindsay Healthy Start Family Resource Center	77-0565329	10,000.00
Lively Arts Foundation, Inc.	77-0199824	10,900.00
Love Worth Finding Ministries	58-1730035	500.00
Lyles Foundation Donor Advised Fund	77-0478025	200,000.00
Madera Coalition for Community Justice	77-0391942	7,613.00
Madera Rescue Mission	77-0144133	10,000.00
Mariposa Community Foundation	42-1559697	5,000.00
Mariposa County Arts Council, Inc.	94-2753977	6,200.00
Marjaree Mason Center	94-1156639	44,000.00
Mayo Clinic	41-6011702	2,000.00
McGeorge School of Law Scholarship	94-2429194	1,000.00
Mental Health America of the Central Valley	20-8794669	3,883.13
Mission Aviation Fellowship	95-1920983	500.00
Morgan Stanley Smith Barney Global Impact Funding Trust	52-7082731	289,216.00
Mothers Against Drunk Driving	94-2707273	1,000.00
Mount Hermon Association	94-6000955	2,500.00
Naomi's House	01-0709883	1,500.00
National Yiddish Book Center	04-2708878	150.00
New Generations International (Horn of Africa)	72-1609355	500.00
New Horizon Charter	77-0303647	10,000.00
Nonprofit Finance Fund	13-3238657	15,000.00
Orpheus Chamber Music Ensemble, Inc	77-0116386	200.00
Pacific Legal Foundation	94-2197343	500.00
PAL Youth Leadership Council	77-0319341	500.00
Palm Springs Historical Society	43-2107574	20,000.00
Parent Institute for Quality Education (PIQE) Inc	33-0259359	22,331.00
Parents Television Council	95-4819071	500.00
Peoples Church of Fresno	94-6023166	12,500.00
Poverello House	77-0007985	20,043.73
Pregnancy Care Center	77-0027014	750.00
Prison Fellowship	62-0988294	500.00
Prison of Peace Program	77-0478025	6,000.00
Purdue Foundation	31-0958507	2,750.00
Ray Jones Scholarship Fund	77-0478025	5,040.00
Reason to Believe	33-0168048	500.00

Rescue the Children, Inc.	77-0320138	25,000.00
Resources for Independence, Central Valley	94-2328156	15,000.00
Rio Grande Cancer Foundation	23-7105159	100.00
Roman Catholic Bishop of Fresno, a Corp Sole	94-1294942	1,000.00
Ronald McDonald House Charities	94-2864490	2,000.00
Rotary Club of Fresno	77-0135116	3,000.00
Ruiz 4 Kids	77-0247935	500.00
Saint Agnes Foundation	94-1437713	7,000.00
Saint Anthony of Padua Parish	94-1678938	1,000.00
Saint Columba's Church	94-1399293	8,540.00
Saint James Anglican Cathedral	94-1678938	1,000.00
Saint Louis University Scholarship	43-0654872	2,000.00
Salvation Army	94-1170408	7,350.00
San Joaquin Memorial High School	94-1347028	2,000.00
San Joaquin River Parkway and Conservation Trust, Inc.	77-0196692	1,830.00
San Joaquin River Partnership	77-0196692	150.00
San Joaquin Valley College Scholarship Fund	77-0478025	600.00
San Joaquin Valley Workforce Funders Collaborative	77-0478025	7,647.28
San Luis Obispo Art Center	95-6134270	2,000.00
Santa Catalina School Scholarship	94-1156652	500.00
Sierra Chamber Opera	94-2515886	8,745.00
Sierra Foothill Conservancy	93-6301478	1,550.00
Sisterhood of Survivors	27-0480799	3,560.00
Sisterhood of Survivors Fund	77-0478025	7,863.12
SJCL Scholarship for Cheri-Lynn Wortham of Madera ID#:W03109000	23-7067667	2,000.00
Smile Train	13-3661416	10,000.00
Special Olympics	68-0363121	200.00
St. Agnes Holy Cross Center for Women	94-1437713	1,000.00
Stanford University Scholarship	94-1156365	41,000.00
State Center Community College District Scholarship	94-1574802	2,000.00
State Center Community College Foundation Scholarship	77-0190269	4,900.00
State Center Community College Scholarship	77-0190269	1,000.00
Stewards, Inc. Fresno	77-0413341	15,000.00
Stone Soup Fresno	77-0430680	500.00
Sunshine Dreams Foundation	74-3049342	360.00
Temple Beth Israel	94-1201230	4,750.00
The Innocent Justice Foundation	77-0709388	9,657.00
The Maddy Institute	20-0774454	1,000.00
The Well Community Church	75-2988884	75,000.00
Tor House Foundation	94-2495236	20,000.00
Transitions Children Services	36-4656295	2,000.00
Tree Fresno	77-0160804	2,400.00
Tri-This! Inc.	26-4045101	9,999.00
Tulare County Library Foundation	77-0501066	2,000.00
UC Berkeley Scholarship	94-6090626	600.00
UC Berkeley Scholarship	94-6090626	1,000.00
UC Davis Foundation-Davis Chancellor's Club	94-6081352	1,000.00
UC Davis Regents Scholarship	94-6081352	1,600.00
UC Irvine Scholarship	95-2540117	1,000.00

UC Merced	27-0093858	500.00
UC Santa Cruz Scholarship	23-7394590	600.00
UCLA - Financial Aid Office Scholarship	95-2250801	5,600.00
UCSF Fresno	94-6036493	2,000.00
UCSF Medical Education Program	94-2829914	85,464.18
Unitarian Universalist Church of Fresno	94-1552962	500.00
United Cerebral Palsy of Central California	94-1347062	10,000.00
United Service Organizations	13-1610451	500.00
United Way of Fresno County	94-1156514	66,313.47
University High School	77-0515663	10,000.00
University of California San Francisco - Latino Center for Medica	94-2829914	25,492.59
University of LaVerne Scholarship	95-1644026	5,000.00
University of Maryland Scholarship	31-1678679	1,000.00
University of North Carolina at Chapel Hill Scholarship	56-6001393	100.00
University of North Carolina Wilmington Scholarship	56-6050338	30,000.00
University of PA Scholarship	23-1352685	4,000.00
University of Phoenix Scholarship	20-5964568	1,000.00
USA Shooting Team Foundation	84-1263863	1,200.00
Valley PBS	77-0162617	56,000.00
Valley Public Radio KVPR FM 89	94-2297746	1,600.00
Valley Teen Ranch	94-2901078	13,500.00
Voice of the Martyrs	73-1395057	50,000.00
Waterford Foundation	77-0437521	500.00
Weber State University Scholarship	31-1654915	1,000.00
West Hills Community College Foundation	77-0186793	1,000.00
Westside Youth, Inc.	77-0080297	9,500.00
Woodlake Public Schools	77-0569042	10,000.00
Woodward Shakespeare Festival of Central California	05-0563477	2,000.00
<b>Total Grants for 2010</b>		<b>\$ 5,326,033.00</b>

**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

▶ **Complete if the organizations answered 'Yes'**  
**on Form 990, Part IV, lines 29 or 30.**

▶ **Attach to Form 990.**

OMB No. 1545-0047

**2010**

**Open To Public  
Inspection**

Name of the organization **FRESNO REGIONAL FOUNDATION  
(A CORPORATION)**

Employer identification number  
**77-0478025**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art .....				
2 Art—Historical treasures .....				
3 Art—Fractional interests .....				
4 Books and publications .....				
5 Clothing and household goods .....				
6 Cars and other vehicles .....				
7 Boats and planes .....				
8 Intellectual property .....				
9 Securities—Publicly traded .....		6	85,388.	TRADE PRICE
10 Securities—Closely held stock .....				
11 Securities—Partnership, LLC, or trust interests .....				
12 Securities—Miscellaneous .....				
13 Qualified conservation contribution— Historic structures .....				
14 Qualified conservation contribution—Other .....				
15 Real estate—Residential .....				
16 Real estate—Commercial .....				
17 Real estate—Other .....				
18 Collectibles .....				
19 Food inventory .....				
20 Drugs and medical supplies .....				
21 Taxidermy .....				
22 Historical artifacts .....				
23 Scientific specimens .....				
24 Archeological artifacts .....				
25 Other ▶ ( _____ ) .....				
26 Other ▶ ( _____ ) .....				
27 Other ▶ ( _____ ) .....				
28 Other ▶ ( _____ ) .....				

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

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? .....

	Yes	No
30a		X
31	X	
32a	X	
33		

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

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? .....

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

b If 'Yes,' describe in Part II.

SEE PART II

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

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

Schedule M (Form 990) 2010



**SCHEDULE O**  
**(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2010**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

Name of the organization **FRESNO REGIONAL FOUNDATION**  
**(A CORPORATION)**

Employer identification number  
**77-0478025**

**FORM 990, PART III, LINE 2 - NEW SERVICES**

THE FOUNDATION STARTED A NEW PROGRAM WHICH PROVIDES FINANCING TO ANOTHER NON-PROFIT ORGANIZATION TO PROVIDE MIRCO LOANS TO SMALL BUSINESSES AND FARMERS IN THE SAN JOAQUIN VALLEY COMMUNITY.

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

THE INFORMATION RETURNS, INCLUDING FORM 990 ARE REVIEWED BY FINANCE COMMITTEE.

**FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS**

THE FOUNDATION REQUIRES A CONFLICT OF INTEREST STATEMENT TO BE READ AND UNDERSTOOD AND SIGNED BY THE BOARD MEMBERS AND EMPLOYEES.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS FOR CEO, EXEC. DIR., OR TOP MG**

COMPENSATION OF THE CEO IS DETERMINED BY THE BOARD OF DIRECTORS.

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

FINANCIAL STATEMENTS PUBLISHED WITH YEAR END BROCHURE, GOVERNING DOCUMENTS AND POLICIES, POSTED ON ORGANIZATIONS WEBSITE AND ARE AVAILABLE UPON REQUEST.

FRESNO REGIONAL FOUNDATION  
(A CORPORATION)

77-0478025

FORM 990, PART XI, LINE 5  
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

TRANSFER IN OF ENDOWMENTS FROM OTHER CUSTODIAN.....	\$	121,046.
TRANSFER OUT OF ENDOWMENTS TO OTHER CUSTODIAN.....		<u>-253,975.</u>
TOTAL	\$	<u><u>-132,929.</u></u>

FRESNO REGIONAL FOUNDATION  
(A CORPORATION)

77-0478025

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 990/990-PF																
MACHINERY AND EQUIPMENT																
1	FIRE PROOF FILE CABINET	5/02/95		851							851	851	S/L HY	7		0
2	(2) FIRE PROOF FILES	4/25/97		1,819							1,819	1,819	S/L HY	7		0
3	NPO SOLUTIONS (FIMS)	10/14/97		25,725							25,725	25,725	S/L HY	5		0
4	BOOKSHELVES	8/05/96		3,714							3,714	3,627	S/L HY	7		0
5	FIREPROOF CABINETS	8/13/98		2,123							2,123	2,096	S/L HY	7		0
6	DT PROF/HP PRINTER	11/05/99		1,143							1,143	1,068	S/L HY	5		0
7	TEL TECH COMMUNICATIONS	3/08/99	4/15/10	6,164							6,164	6,164	S/L HY	5		0
8	FILE CABINETS(2) - SADLER	7/06/00		2,481							2,481	2,481	S/L HY	7		0
9	PROJECTOR - KILNERS INC.	12/01/00		3,236							3,236	3,042	S/L HY	7		0
10	TEL TECH COMM & PHONE SET	8/01/00	4/15/10	292							292	292	S/L HY	5		0
11	SONY LAPTOP COMPUTER	4/15/03		2,721							2,721	2,721	S/L HY	3		0
12	ACER COMPUTER	6/25/03		1,503							1,503	1,503	S/L HY	3		0
13	LASERJET PRINTER	11/17/04		639							639	639	S/L HY	3		0
14	DESKTOP COMPUTER	3/01/06	12/31/10	844							844	844	S/L HY	3		0
15	DESKTOP COMPUTER	3/01/06	12/31/10	844							844	844	S/L HY	3		0
16	DESKTOP COMPUTER	3/01/06	12/31/10	844							844	844	S/L HY	3		0
17	RECREPTION AREA FURNITURE	9/01/06		7,220							7,220	5,054	S/L HY	5	.20000	1,444
18	OFFICE FURNITURE	9/01/06		6,997							6,997	4,897	S/L HY	5	.20000	1,399
19	OFFICE FURNITURE	9/01/06		5,335							5,335	4,070	S/L HY	5	.20000	1,067
20	OFFICE FURNITURE	9/01/06		5,270							5,270	3,689	S/L HY	5	.20000	1,054
21	OFFICE FURNITURE	9/01/06		5,918							5,918	4,144	S/L HY	5	.20000	1,184
22	BOOKSHELVES	9/01/06		4,620							4,620	3,234	S/L HY	5	.20000	924
23	KITCHEN FURNITURE	9/14/06		590							590	413	S/L HY	5	.20000	118

12/31/10

**2010 FEDERAL BOOK DEPRECIATION SCHEDULE**  
**FRESNO REGIONAL FOUNDATION**  
**(A CORPORATION)**

PAGE 2

77-0478025

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
24	LAPTOP COMPUTER	12/28/06		1,717							1,717	1,717	S/L HY	3		0
25	COMPUTER AC2D2	4/01/07		1,202							1,202	1,002	S/L HY	3	.16670	200
26	COMPUTER PC	4/24/08		1,862							1,862	1,035	S/L MQ	3	.33340	621
27	EMD COMPUTER/SHARON	10/30/08		973							973	378	S/L MQ	3	.33330	324
28	EMD FILE SERVER	10/30/08		3,192							3,192	1,241	S/L MQ	3	.33330	1,064
29	CONFERENCE CHAIRS	4/01/09		5,151							5,151	515	S/L HY	5	.20000	1,030
30	EMD COMPUTER - DAN	7/15/09		908							908	151	S/L HY	3	.33330	303
31	CONFERENCE ROMM FURNITURE	6/30/09		7,500							7,500	536	S/L HY	7	.14290	1,072
32	TELTECH PHONE SYSTEM	3/10/10		4,864							4,864		S/L HY	7	.07140	347
TOTAL MACHINERY AND EQUIPME				118,262		0	0	0	0	0	118,262	86,636				12,151
TOTAL DEPRECIATION				<u>118,262</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>118,262</u>	<u>86,636</u>				<u>12,151</u>
GRAND TOTAL DEPRECIATION				<u>118,262</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>118,262</u>	<u>86,636</u>				<u>12,151</u>
DEPRECIATION ASSETS SOLD				8,988		0	0	0	0	0	8,988	8,988				0
DEPR REMAINING ASSETS				<u>109,274</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>109,274</u>	<u>77,648</u>				<u>12,151</u>

FRESNO REGIONAL FOUNDATION  
(A CORPORATION)

77-0478025

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 990/990-PF																
MACHINERY AND EQUIPMENT																
1	FIRE PROOF FILE CABINET	5/02/95		851							851	851	S/L HY	7		0
2	(2) FIRE PROOF FILES	4/25/97		1,819							1,819	1,819	S/L HY	7		0
3	NPO SOLUTIONS (FIMS)	10/14/97		25,725							25,725	25,725	S/L HY	5		0
4	BOOKSHELVES	8/05/96		3,714							3,714	3,627	S/L HY	7		0
5	FIREPROOF CABINETS	8/13/98		2,123							2,123	2,096	S/L HY	7		0
6	DT PROF/HP PRINTER	11/05/99		1,143							1,143	1,068	S/L HY	5		0
8	FILE CABINETS(2) - SADLER	7/06/00		2,481							2,481	2,481	S/L HY	7		0
9	PROJECTOR - KILNERS INC.	12/01/00		3,236							3,236	3,042	S/L HY	7		0
11	SONY LAPTOP COMPUTER	4/15/03		2,721							2,721	2,721	S/L HY	3		0
12	ACER COMPUTER	6/25/03		1,503							1,503	1,503	S/L HY	3		0
13	LASERJET PRINTER	11/17/04		639							639	639	S/L HY	3		0
17	RECREPTION AREA FURNITURE	9/01/06		7,220							7,220	6,498	S/L HY	5	.10000	722
18	OFFICE FURNITURE	9/01/06		6,997							6,997	6,296	S/L HY	5	.10000	701
19	OFFICE FURNITURE	9/01/06		5,335							5,335	5,137	S/L HY	5	.10000	198
20	OFFICE FURNITURE	9/01/06		5,270							5,270	4,743	S/L HY	5	.10000	527
21	OFFICE FURNITURE	9/01/06		5,918							5,918	5,328	S/L HY	5	.10000	590
22	BOOKSHELVES	9/01/06		4,620							4,620	4,158	S/L HY	5	.10000	462
23	KITCHEN FURNITURE	9/14/06		590							590	531	S/L HY	5	.10000	59
24	LAPTOP COMPUTER	12/28/06		1,717							1,717	1,717	S/L HY	3		0
25	COMPUTER AC2D2	4/01/07		1,202							1,202	1,202	S/L HY	3		0
26	COMPUTER PC	4/24/08		1,862							1,862	1,656	S/L MQ	3	.12500	206
27	EMD COMPUTER/SHARON	10/30/08		973							973	702	S/L MQ	3	.29170	271
28	EMD FILE SERVER	10/30/08		3,192							3,192	2,305	S/L MQ	3	.29170	887

**2011 FEDERAL BOOK DEPRECIATION SCHEDULE**  
**FRESNO REGIONAL FOUNDATION**  
**(A CORPORATION)**

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
29	CONFERENCE CHAIRS	4/01/09		5,151							5,151	1,545	S/L HY	5	.20000	1,030
30	EMD COMPUTER - DAN	7/15/09		908							908	454	S/L HY	3	.33330	303
31	CONFERENCE ROMM FURNITURE	6/30/09		7,500							7,500	1,608	S/L HY	7	.14290	1,072
32	TELTECH PHONE SYSTEM	3/10/10		4,864							4,864	347	S/L HY	7	.14290	695
TOTAL MACHINERY AND EQUIPME				109,274		0	0	0	0	0	109,274	89,799				7,723
TOTAL DEPRECIATION				<u>109,274</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>109,274</u>	<u>89,799</u>				<u>7,723</u>
GRAND TOTAL DEPRECIATION				<u>109,274</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>109,274</u>	<u>89,799</u>				<u>7,723</u>