

Return of Organization Exempt From Income Tax

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

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

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

2024

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2024 calendar year, or tax year beginning , 2024, and ending , 20

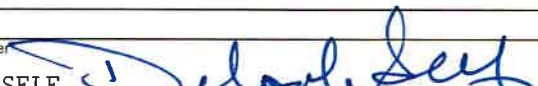
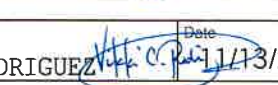
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C THE ROSE FOUNDATION FOR COMMUNITIES THE ENVIRONMENT 201 4TH STREET, SUITE 102 OAKLAND, CA 94607		D Employer identification number 94-3179772
			E Telephone number (510) 658-0702
	F Name and address of principal officer: DEBORAH SELF SAME AS C ABOVE		G Gross receipts \$ 12,603,651.
	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list. See instructions.		
I 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			
J Website: WWW.ROSEFDN.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1992	M State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO SUPPORT GRASSROOTS INITIATIVES TO INSPIRE COMMUNITY ACTION TO PROTECT THE ENVIRONMENT, CONSUMERS, AND PUBLIC HEALTH.		
	2 Check this box <input type="checkbox"/> 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	12
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	12
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	34
	6 Total number of volunteers (estimate if necessary)	6	29
Revenue	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	10,073,178.	11,942,526.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	636,283.	644,987.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,035.	16,138.
	12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	10,710,496.	12,603,651.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	8,087,650.	9,523,181.
	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)	1,844,050.	1,970,661.
Expenses	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25)	410,222.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	576,587.	531,213.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	10,508,287.	12,025,055.
	19 Revenue less expenses. Subtract line 18 from line 12	202,209.	578,596.
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	26,172,801.	27,338,553.
	22 Net assets or fund balances. Subtract line 21 from line 20	25,366,512.	25,948,176.
		806,289.	1,390,377.

Part II Signature Block

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

Sign Here	Signature of officer: 	Date: 11/14/25	
	DEBORAH SELF Type or print name and title	EXECUTIVE DIRECTOR	
Paid Preparer Use Only	Preparer's name: VIKKI C RODRIGUEZ	Preparer's signature: 	Date: 11/13/2025
	Firm's name: MAZE & ASSOCIATES	Check <input type="checkbox"/> if self-employed	PTIN: P00685455
	Firm's address: 3478 BUSKIRK AVE STE 217 PLEASANT HILL, CA 94523	Firm's EIN: 94-2590179	Phone no.: (925) 228-2800
	May the IRS discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

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Internal Revenue ServiceDo not enter social security numbers on this form as it may be made public.
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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 DEBORAH SELF	Date EXECUTIVE DIRECTOR		
	Type or print name and title			
Paid Preparer Use Only	Preparer's name VIKKI C RODRIGUEZ	Preparer's signature VIKKI C RODRIGUEZ	Date 11/13/2025	Check <input type="checkbox"/> if self-employed PTIN P00685455
	Firm's name MAZE & ASSOCIATES			
	Firm's address 3478 BUSKIRK AVE STE 217 PLEASANT HILL, CA 94523	Firm's EIN 94-2590179		
			Phone no. (925) 228-2800	

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

TO SUPPORT GRASSROOTS INITIATIVES TO INSPIRE COMMUNITY ACTION TO PROTECT THE ENVIRONMENT, CONSUMERS, AND PUBLIC HEALTH.

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 9,995,650. including grants of \$ 9,427,362.) (Revenue \$)
THROUGH ITS PRIMARY GRANTMAKING PROGRAM, THE ROSE FOUNDATION SUPPORTS COMMUNITY-BASED INITIATIVES THAT HELP PROMOTE ENVIRONMENTAL STEWARDSHIP, PROTECT THE PUBLIC INTEREST, AND INSPIRE COMMUNITY ACTION. THE GRANTS THAT ROSE MAKES ARE DERIVED FROM A VARIETY OF FUNDING SOURCES INCLUDING COLLEAGUE FOUNDATIONS, COURT-ORDERED SETTLEMENT PAYMENTS, GOVERNMENTAL PARTNERS, AND INDIVIDUAL DONORS.

4b (Code:) (Expenses \$ 500,437. including grants of \$) (Revenue \$)
THE NEW VOICES ARE RISING PROGRAM WORKS WITH YOUTH FROM LOW-INCOME BAY AREA COMMUNITIES SUFFERING FROM EXPOSURE TO TOXIC POLLUTION. THE PROGRAM HELPS YOUTH DEVELOP LEADERSHIP AND ANALYTICAL SKILLS THROUGH A SUMMER ACADEMY, SCHOOL TERM FELLOWSHIPS, INTERNSHIPS WITH NON-PROFITS AND BUSINESSES, AND FIELD TRIPS TO EXPLORE ENVIRONMENTAL CAREERS AND VOLUNTEER OPTIONS.

4c (Code:) (Expenses \$ 328,494. including grants of \$ 176,559.) (Revenue \$)
THROUGH ITS GRASSROOTS GRANTMAKING PROGRAMS, THE ROSE FOUNDATION FOCUSES SPECIAL ATTENTION ON SMALL AND EMERGING ENVIRONMENTAL CHARITIES, WHO MAY HAVE TROUBLE SECURING FUNDING FROM TRADITIONAL SOURCES, AND PROVIDES THEM WITH SEED FUNDING AND TRAINING.

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

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

4e Total program service expenses 10,824,581.

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

Part IV Checklist of Required Schedules (continued)

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

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

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

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 34		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O. 3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? 5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year. 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		X
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966? 9a		X
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b		X
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders. 11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? 13a		
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b		
c Enter the amount of reserves on hand. 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O. 14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If "Yes," see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If "Yes," complete Form 4720, Schedule O.		
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? 17		
If "Yes," complete Form 6069.		

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI. ☒**Section A. Governing Body and Management**

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year.	1a 12		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent.	1b 12		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.	9		X

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☒ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

DEBORAH SELF 201 4TH STREET, SUITE 102 OAKLAND CA 94607 510-658-0702

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Officer	Key employee	Highest compensated employee	Former			
(1) ANGELA AIKO PANDORF INTERIM EXECUTIVE DIRECTOR	40 0			X			183,750.	0.	25,586.
(2) PAMELA ARAUZ FINANCE DIRECTOR	40 0				X		104,882.	0.	37,554.
(3) THOMAS LITTLE SECRETARY	20 0		X				100,190.	0.	10,920.
(4) JODENE ISAACS DIR. GRANTMAKING	40 0				X		105,550.	0.	0.
(5) SARAH QUAN DIR. OPERATIONS	40 0				X		104,049.	0.	0.
(6) JILL RATNER PRESIDENT	4 0	X	X				2,907.	0.	185.
(7) WILLARD BROWN PRESIDENT	1 0	X	X				0.	0.	0.
(8) KEVIN HENDRICK VICE PRESIDENT	1 0	X	X				0.	0.	0.
(9) CINDY TSAI SCHULTZ VICE PRESIDENT	1 0	X	X				0.	0.	0.
(10) VERONICA EADY SECRETARY	1 0	X	X				0.	0.	0.
(11) AMY LYONS TREASURER	1 0	X	X				0.	0.	0.
(12) MARYBELLE NZEGW TOBIAS DIRECTOR	1 0	X					0.	0.	0.
(13) ELLEN HOUSKENS DIRECTOR	1 0	X					0.	0.	0.
(14) PAM FUJITA-YUHAS DIRECTOR	1 0	X					0.	0.	0.

BAA

TEEA0107L 09/05/24

Form 990 (2024)

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) ELLIOTT M JONES DIRECTOR	1 0	X						0.	0.	0.
(16) DAVID MICHELFELDER PRESIDENT	1 0	X						0.	0.	0.
(17) LAURA FERNANDEZ DIRECTOR	1 0	X						0.	0.	0.
(18) CARLOS ZAMBRANO DIRECTOR	1 0	X						0.	0.	0.
(19) JIM KOLINOS DIRECTOR	1 0	X						0.	0.	0.
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										

1b Subtotal 601,328. 0. 74,245.

c Total from continuation sheets to Part VII, Section A 0. 0. 0.

d Total (add lines 1b and 1c) 601,328. 0. 74,245.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 5

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

	Yes	No
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? If "Yes," complete Schedule J for such individual

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? If "Yes," complete Schedule J for such person

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. Report compensation for the calendar year ending with or within the organization's tax year.

(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 of compensation from the organization 0

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514		
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a	2,550.				
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	330,744.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	11,609,232.				
	g	Noncash contributions included in lines 1a-1f.	1g					
	h	Total. Add lines 1a-1f		11,942,526.				
	Program Service Revenue	Business Code						
2a		-----						
b		-----						
c		-----						
d		-----						
e		-----						
f		All other program service revenue						
g		Total. Add lines 2a-2f						
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		644,987.	644,987.			
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6a	Gross rents	(i) Real					
		b	Less: rental expenses	(ii) Personal				
		c	Rental income or (loss)					
	d	Net rental income or (loss)						
	7a	Gross amount from sales of assets other than inventory	(i) Securities					
		b	Less: cost or other basis and sales expenses	(ii) Other				
		c	Gain or (loss)					
	d	Net gain or (loss)						
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18						
	8b	Less: direct expenses						
	c	Net income or (loss) from fundraising events						
	9a	Gross income from gaming activities. See Part IV, line 19						
	9b	Less: direct expenses						
	c	Net income or (loss) from gaming activities						
	10a	Gross sales of inventory, less						
	10b	Less: cost of goods sold.						
c	Net income or (loss) from sales of inventory							
Miscellaneous Revenue	Business Code							
	11a	RETURN OF NET FUNDS		16,138.	16,138.			
	b	-----						
	c	-----						
	d	All other revenue						
e	Total. Add lines 11a-11d		16,138.					
12	Total revenue. See instructions		12,603,651.	661,125.	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).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	9,341,169.	9,341,169.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	182,012.	182,012.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	323,538.	126,466.	108,661.	88,411.
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.	1,258,945.	665,562.	434,823.	158,560.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	59,894.	23,412.	20,115.	16,367.
9 Other employee benefits.	200,020.	78,185.	67,177.	54,658.
10 Payroll taxes.	128,264.	50,136.	43,078.	35,050.
11 Fees for services (nonemployees):				
a Management.				
b Legal.	16,213.		16,213.	
c Accounting.				
d Lobbying.	25,033.	25,033.		
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.	24,947.		24,947.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	163,451.	139,356.	12,251.	11,844.
12 Advertising and promotion.				
13 Office expenses.	14,468.	10,202.	3,148.	1,118.
14 Information technology.	7,293.	3,443.	2,411.	1,439.
15 Royalties.				
16 Occupancy.	128,363.	66,507.	40,588.	21,268.
17 Travel.	33,240.	30,533.	1,764.	943.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	4,729.	4,729.		
23 Insurance.	6,503.	2,526.	3,185.	792.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a STIPENDS	44,633.	44,633.		
b DUES, SUBSCRIPT., & PROF. DEV.	35,898.	22,842.	8,971.	4,085.
c PRINTING AND PUBLICATIONS	8,516.	266.	172.	8,078.
d POSTAGE AND SHIPPING	5,259.	585.	728.	3,946.
e All other expenses.	12,667.	6,984.	2,020.	3,663.
25 Total functional expenses. Add lines 1 through 24e.	12,025,055.	10,824,581.	790,252.	410,222.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash — non-interest-bearing	17,462,184.	1	17,474,232.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	83,937.	3	51,746.
	4 Accounts receivable, net	375,000.	4	781,370.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	14,852.	9	9,000.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments — publicly traded securities	7,386,681.	11	6,352,969.
	12 Investments — other securities. See Part IV, line 11	354,927.	12	65,781.
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	495,220.	15	2,603,455.
16 Total assets. Add lines 1 through 15 (must equal line 33)	26,172,801.	16	27,338,553.	
Liabilities	17 Accounts payable and accrued expenses	64,413.	17	10,088.
	18 Grants payable	2,824,679.	18	3,826,712.
	19 Deferred revenue	21,846,021.	19	21,614,815.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	631,399.	25	496,561.
	26 Total liabilities. Add lines 17 through 25	25,366,512.	26	25,948,176.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input checked="" type="checkbox"/>			
	27 Net assets without donor restrictions	64,462.	27	298,446.
	28 Net assets with donor restrictions	741,827.	28	1,091,931.
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input type="checkbox"/>			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	806,289.	32	1,390,377.
	33 Total liabilities and net assets/fund balances	26,172,801.	33	27,338,553.

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI. ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	12,603,651.
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,025,055.
3	Revenue less expenses. Subtract line 2 from line 1	3	578,596.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	806,289.
5	Net unrealized gains (losses) on investments	5	32,495.
6	Donated services and use of facilities	6	
7	Investment expenses	7	-27,003.
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,390,377.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII. ☐

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

SCHEDULE A
(Form 990)

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.

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

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization THE ROSE FOUNDATION FOR COMMUNITIES
THE ENVIRONMENT

Employer identification number

94-3179772

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

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	6,070,539.	9,025,111.	5,711,882.	8,908,014.	10749364.	40,464,910.
2 Tax revenues levied for the organization's benefit and either paid to 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 Total. Add lines 1 through 3	6,070,539.	9,025,111.	5,711,882.	8,908,014.	10749364.	40,464,910.
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 Public support. Subtract line 5 from line 4						40,464,910.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	6,070,539.	9,025,111.	5,711,882.	8,908,014.	10749364.	40,464,910.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	242,155.	160,518.	213,849.	413,826.	355,673.	1,386,021.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	12,719.	12,000.				24,719.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI				1,035.	16,138.	17,173.
11 Total support. Add lines 7 through 10						41,892,823.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	96.59 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	89.62 %

16a 33-1/3% support test—2024. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization. ☒

b 33-1/3% support test—2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization. ☐

17a 10%-facts-and-circumstances test—2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. ☐

b 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. ☐

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ☐

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

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

Section A. Public Support

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

Section B. Total Support

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

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

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

Section D. Computation of Investment Income Percentage

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

19a 33-1/3% support tests—2024. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐**b 33-1/3% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

- a** ☐ The organization satisfied the Activities Test. Complete **line 2** below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.

b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

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

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

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

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

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

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Schedule A (Form 990) 2024

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**Section D – Distributions**

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

Section E – Distribution Allocations (see instructions)

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

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Schedule A (Form 990) 2024

Part VI

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

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2024	2023	2022	2021	2020
PARTIAL RETURN OF FUNDS	\$ 16,138.	\$ 1,035.			
TOTAL	<u>\$ 16,138.</u>	<u>\$ 1,035.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public
Inspection

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and I-B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and I-C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions), or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	THE ROSE FOUNDATION FOR COMMUNITIES THE ENVIRONMENT	Employer identification number (EIN)	94-3179772
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
See instructions for definition of "political campaign activities." SEE PART IV
- 2 Political campaign activity expenditures. See instructions. \$
- 3 Volunteer hours for political campaign activities. See instructions.

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955. \$ 0.
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955. \$ 0.
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities. \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities. \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b. \$
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses, and EINs of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

Schedule C (Form 990) 2024

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		1,500.													
b Total lobbying expenditures to influence a legislative body (direct lobbying)		23,533.													
c Total lobbying expenditures (add lines 1a and 1b)		25,033.	0.												
d Other exempt purpose expenditures		12,000,022.													
e Total exempt purpose expenditures (add lines 1c and 1d)		12,025,055.	0.												
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		751,253.													
<table border="1"> <thead> <tr> <th>IF the amount on line 1e, column (a) or (b), is:</th> <th>THEN the lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		IF the amount on line 1e, column (a) or (b), is:	THEN the lobbying nontaxable amount is:	not over \$500,000	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000	\$1,000,000.		
IF the amount on line 1e, column (a) or (b), is:	THEN the lobbying nontaxable amount is:														
not over \$500,000	20% of the amount on line 1e.														
over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)		187,813.	0.												
h Subtract line 1g from line 1a. If zero or less, enter -0-		0.	0.												
i Subtract line 1f from line 1c. If zero or less, enter -0-		0.	0.												
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a Lobbying nontaxable amount	597,259.	519,595.	675,414.	751,253.	2,543,521.
b Lobbying ceiling amount (150% of line 2a, column (e))					3,815,282.
c Total lobbying expenditures	4,640.	7,500.	3,000.	25,033.	40,173.
d Grassroots nontaxable amount	149,315.	129,899.	168,854.	187,813.	635,881.
e Grassroots ceiling amount (150% of line 2d, column (e))					953,822.
f Grassroots lobbying expenditures	244.	5,872.	10,247.	1,500.	17,863.

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Schedule C (Form 990) 2024

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i.			
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912.			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912.			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

		Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1		
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2		
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No;" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments, and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid):		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions.	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART I-A, LINE 1 - DIRECT AND INDIRECT POLITICAL CAMPAIGN ACTIVITIES

DIRECT LOBBYING: STAFF SENT LETTERS, EMAILS AND/OR FAXES TO LEGISLATORS (BOTH STATE AND FEDERAL) ASKING THEM TO SUPPORT OR REJECT VARIOUS PIECES OF LEGISLATION.

INDIRECT LOBBYING: STAFF ENCOURAGE OTHERS, INCLUDING PREPARING AND DELIVERING LESSONS TO HIGH SCHOOL STUDENTS, TO SUPPORT OF OPPOSE LEGISLATION OR PROPOSITIONS.

**SCHEDULE D
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

THE ROSE FOUNDATION FOR COMMUNITIES
THE ENVIRONMENT

Employer identification number

94-3179772

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	7	
2 Aggregate value of contributions to (during year)	622,270.	9,235,365.
3 Aggregate value of grants from (during year)	643,525.	1,513,999.
4 Aggregate value at end of year	21,255.	

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☒ Yes ☐ No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☒ Yes ☐ No

Part II Conservation Easements

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
- | | |
|---|---|
| <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) | <input type="checkbox"/> Preservation of a 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 on line 2a | 2c |
| d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register | 2d |
- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____
- 4 Number of states where property subject to conservation easement is located _____
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____
- 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \$ _____
- 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No
- 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

- 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.
- (i) Revenue included on Form 990, Part VIII, line 1. \$ _____
- (ii) Assets included in Form 990, Part X. \$ _____
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.
- a Revenue included on Form 990, Part VIII, line 1. \$ _____
- b Assets included in Form 990, Part X. \$ _____

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

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

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange program

e ☐ Other _____

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

c Beginning balance.

d Additions during the year.

e Distributions during the year.

f Ending balance.

	Amount
1c	
1d	
1e	
1f	

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

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

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance.	22,695.	18,590.	25,886.	21,660.	17,696.
b Contributions.		1,000.			
c Net investment earnings, gains, and losses.	4,339.	4,593.	-4,846.	5,226.	3,964.
d Grants or scholarships.	652.	1,488.	2,450.	1,000.	
e Other expenditures for facilities and programs.				0.	
f Administrative expenses.					
g End of year balance.	26,382.	22,695.	18,590.	25,886.	21,660.

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

a Board designated or quasi-endowment _____ %

b Permanent endowment _____ %

c Term endowment _____ %

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

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

(i) Unrelated organizations? ☐ Yes ☒ No

(ii) Related organizations? ☐ Yes ☒ No

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land.				
b Buildings.				
c Leasehold improvements.				
d Equipment.				
e Other.				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)). 0.

BAA

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

Part VII Investments – Other Securities

N/A

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

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

Part VIII Investments – Program Related

N/A

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1) CASH INVESTMENTS	2,227,083.
(2) RIGHT OF USE ASSET	376,372.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, column (B)).....	2,603,455.

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED EXPENSES	85,183.
(3) RIGHT OF USE LIABILITY	411,378.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B)).....	496,561.

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	12,609,143.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	32,495.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.) SEE PART XIII	2d	-27,003.
e	Add lines 2a through 2d	2e	5,492.
3	Subtract line 2e from line 1	3	12,603,651.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	12,603,651.

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

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

1	Total expenses and losses per audited financial statements	1	12,025,055.
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 XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	12,025,055.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	12,025,055.

Part XIII Supplemental Information

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

PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUND

PART V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS

OUR PERMANENTLY RESTRICTED FUNDS SUPPORT THE ANTHONY GRASSROOTS ENVIRONMENTAL PRIZE WHICH RECOGNIZES AN OUTSTANDING EXAMPLE OF GRASSROOTS ENVIRONMENTAL ACTIVISM IN CALIFORNIA OVER THE PREVIOUS YEAR WITH A \$2,000 CASH AWARD.

Part XIII

Supplemental Information (continued)

SCHEDULE D, PART XI, LINE 2D

OTHER REVENUE INCLUDED IN F/S BUT NOT INCLUDED ON FORM 990

INVESTMENT EXPENSE	\$	-27,003.
TOTAL	\$	<u>-27,003.</u>

SCHEDULE I
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

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

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

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

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

THE ROSE FOUNDATION FOR COMMUNITIES
THE ENVIRONMENT

Employer identification number

94-3179772

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. SEE PART IV

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) GRANTS TO ORGANIZATIONS REFER TO PDF SCHEDULE I OAKLAND, CA 94607			9,341,169.	0.			
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 172
- 3 Enter total number of other organizations listed in the line 1 table 0

Part III

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 WELL RESILIENCE GRANTS	10	182,012.			
2					
3					
4					
5					
6					
7					

Part IV

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

PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANTS FUNDS IN U.S.

PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS

ALL GRANT APPLICANTS MUST PROVIDE A FULL NARRATIVE DESCRIPTION OF THEIR PROPOSED PROJECT, DESCRIPTION OF THEIR PROPOSED PROJECT, DESCRIPTION OF STAFF ASSIGNED TO THE PROJECT, PROOF OF NON-PROFIT STATUS, DETAILED FINANCIAL AND ORGANIZATIONAL INFORMATION, AND THEIR EVALUATION PROCESS - INCLUDING QUANTITATIVE BENCHMARKS AS APPROPRIATE. ALL GRANTS AWARDED BY THE ROSE FOUNDATION ARE GOVERNED BY CONTRACTS. AMONG OTHER PROVISIONS, THESE CONTRACTS REQUIRE A NARRATIVE AND FINANCIAL REPORT AT LEAST ANNUALLY UNTIL ALL GRANT FUNDS ARE EXHAUSTED, AND GRANTEES ARE REQUIRED TO OPEN THEIR BOOKS TO THE ROSE FOUNDATION AT ANY TIME UPON THE FOUNDATION’S REQUEST.

FOUNDATION STAFF ALSO MAINTAIN CONTACT WITH GRANTEES THROUGHOUT THE YEAR BY

PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANTS FUNDS IN U.S. (CONTINUED)

TELEPHONE, EMAIL AND REGULAR MAIL. THROUGH THESE ACCOUNTABILITY MECHANISMS, THE ROSE FOUNDATION IS ABLE TO ENSURE THAT GRANT FUNDS ARE PROPERLY EXPENDED. IF, IN THE ROSE FOUNDATION'S SOLE JUDGMENT, GRANT FUNDS WERE NOT PROPERLY EXPENDED, UNDER OUR GRANT CONTRACTS, WE RETAIN THE RIGHT TO REQUIRE UP TO A FULL REFUND OF THE GRANT.

The Rose Foundation
94-3179772

Form 990, Schedule I, Part II
Form 199, Part II, Line 9

Grantee	EIN	Amount Awarded	IRS Subsection	Purpose
603 Legal Aid	02-0484379	100,000.00	501(c)(3)	Consumer Protection
Algalita Marine Research and Education	33-0657882	25,000.00	501(c)(3)	Environmental Stewardship
All Things Bayview	92-2324607	10,500.00	501(c)(3)	Environmental Stewardship
Amargosa Conservancy	87-0748171	5,000.00	501(c)(3)	Environmental Stewardship
American Lung Association	13-1632524	125,000.00	501(c)(3)	Public Health
American River Watershed Institute	94-3326745	8,000.00	501(c)(3)	Environmental Stewardship
American Rivers	23-7305963	35,000.00	501(c)(3)	Environmental Stewardship
Amigos De Bolsa Chica	33-0752003	40,000.00	501(c)(3)	Environmental Stewardship
Amigos de los Rios	84-1628453	31,500.00	501(c)(3)	Environmental Stewardship
Applegate Siskiyou Alliance	82-3862649	5,500.00	501(c)(3)	Environmental Stewardship
Ascend Wilderness Experience	59-3822430	10,000.00	501(c)(3)	Environmental Stewardship
Asian Americans United	22-2981076	60,000.00	501(c)(3)	Consumer Protection
Audubon Canyon Ranch	94-6069140	30,000.00	501(c)(3)	Environmental Stewardship
Backcountry Horsemen of California	20-4093378	6,500.00	501(c)(3)	Environmental Stewardship
Battle Creek Alliance	95-4648687	10,000.00	501(c)(3)	Environmental Stewardship
Beavers Northwest	47-2897704	40,000.00	501(c)(3)	Environmental Stewardship
Bigfoot Trail Alliance	47-4468143	7,000.00	501(c)(3)	Environmental Stewardship
Black Women for Wellness	95-4624707	115,000.00	501(c)(3)	Consumer Protection
Breast Cancer Prevention Partners	94-3155886	85,000.00	501(c)(3)	Consumer Protection
Bridgeport Neighborhood Trust	22-2809353	62,000.00	501(c)(3)	Consumer Protection
Bring Back the Kern	95-3842364	7,500.00	501(c)(3)	Environmental Stewardship
Cabrillo Estates Property Owners Association	23-7154044	40,000.00	501(c)(4)	Environmental Stewardship of Common Areas
California Black Health Network	95-3794688	125,000.00	501(c)(3)	Consumer Protection
California Desert Coalition	83-3222140	6,580.00	501(c)(3)	Environmental Stewardship
California Human Development	94-1653023	125,000.00	501(c)(3)	Consumer Protection
California Product Stewardship Council	77-0695467	50,000.00	501(c)(3)	Environmental Stewardship
California Public Interest Research Group Educatic	77-0566513	100,000.00	501(c)(3)	Consumer Protection
California Rural Legal Assistance, Inc.	95-2428657	175,000.00	501(c)(3)	Environmental Stewardship
California Sportfishing Protection Alliance	68-0004105	14,100.00	501(c)(3)	Environmental Stewardship
California Trout, Inc.	23-7097680	40,000.00	501(c)(3)	Environmental Stewardship
California Urban Streams Alliance - The Stream Te	27-3718947	15,000.00	501(c)(3)	Environmental Stewardship
CCCS of Savannah	58-0958705	30,000.00	501(c)(3)	Consumer Protection
Center for Biological Diversity	27-3943866	27,000.00	501(c)(3)	Environmental Stewardship
Center for Digital Democracy	52-2311577	68,265.00	501(c)(3)	Consumer Protection
Center for Ecodynamic Restoration	38-3761632	30,000.00	501(c)(3)	Environmental Stewardship
Center for Environmental Health	94-3251981	125,000.00	501(c)(3)	Consumer Protection
Central Valley Partnership	81-3125919	15,000.00	501(c)(3)	Environmental Stewardship
Centro Latino of Shelbyville, Inc.	02-0628043	34,500.00	501(c)(3)	Civic Engagement
Chaney Trail Corridor Project	20-3199189	6,000.00	501(c)(3)	Environmental Stewardship
Chhaya Community Development Corporation	11-3580935	100,000.00	501(c)(3)	Consumer Protection
City of Buellton	77-0299827	50,000.00	Local gov't or agency	Environmental Stewardship
Clarifi	23-1671903	100,000.00	501(c)(3)	Consumer Protection
Clearya Inc	88-2466173	396,550.00	Corporation	Charitable purpose only: Consumer Protection
Cleveland National Forest Foundation	33-0632156	9,999.99	501(c)(3)	Conservation/Promoting Healthy Communities
Climate Resolve	46-4736278	30,000.00	501(c)(3)	Environmental Stewardship
Coalition Advocating for Pesticide Safety Ventura (95-4116679	6,000.00	501(c)(3)	Environmental Stewardship
Coalition for Responsible Transportation Priorities	85-1133849	7,000.00	501(c)(3)	Environmental Stewardship
Coastal Interpretive Center	91-1985912	30,000.00	501(c)(3)	Environmental Stewardship
Comite Progreso de Lamont	26-2262303	7,500.00	501(c)(3)	Environmental Stewardship
Community Action Project	68-0466959	20,000.00	501(c)(3)	Environmental Stewardship
Community Empowerment Fund (CEF)	27-0428981	75,000.00	501(c)(3)	Consumer Protection
Community Environmental Advocates Foundation	94-3352465	11,500.00	501(c)(3)	Environmental Stewardship
Community Water Center	80-0267674	100,000.00	501(c)(3)	Environmental Stewardship

Consumer Action	23-7172908	33,971.34	501(c)(3)	Consumer Protection
Consumer Watchdog	95-3993720	150,000.00	501(c)(3)	Consumer Protection
Council for Watershed Health	95-4589325	67,500.00	501(c)(3)	Environmental Stewardship
Depave	27-3210225	40,000.00	501(c)(3)	Environmental Stewardship
Deschutes Estuary Restoration Team	27-2317887	40,000.00	501(c)(3)	Environmental Stewardship
Dirt Corps LLC	45-1611154	30,000.00	501(c)(3)	Environmental Stewardship
Ducks Unlimited, Inc.	13-5643799	40,000.00	501(c)(3)	Environmental Stewardship
Duwamish Valley Sustainability Association	91-1998597	40,000.00	501(c)(3)	Environmental Stewardship
Earth Equity	92-3871083	5,575.00	501(c)(3)	Environmental Stewardship
EarthCorps	91-1592071	30,000.00	501(c)(3)	Environmental Stewardship
EarthTeam	68-0347329	35,000.00	501(c)(3)	Environmental Stewardship
EarthViews Conservation Society	92-0604860	9,910.00	501(c)(3)	Environmental Stewardship
Ecology Center	94-1703351	25,000.00	501(c)(3)	Environmental Stewardship
Enumclaw Plateau Community Association	84-3520973	9,999.00	501(c)(3)	Environmental Stewardship
Environmental Action Committee of West Marin	23-7115368	17,000.00	501(c)(3)	Environmental Stewardship
Family Promise of Philadelphia	23-2633807	7,200.00	501(c)(3)	Consumer Protection
Foothill Conservancy	68-0205572	6,500.00	501(c)(3)	Environmental Stewardship
Fresno Building Healthy Communities	94-3179772	683,200.00	501(c)(3)	Environmental Stewardship
Fresnoland Media	83-0696156	85,000.00	501(c)(3)	Public Advocacy
Friends of the Amargosa	85-2749230	9,000.00	501(c)(3)	Environmental Stewardship
Friends Of the Salish Sea	26-3040713	40,000.00	501(c)(3)	Environmental Stewardship
Friends of the San Juans	91-1087153	40,000.00	501(c)(3)	Environmental Stewardship
Friends of the Swainson's Hawk	68-0143852	5,500.00	501(c)(3)	Environmental Stewardship
Fulfill Within Foundation	88-3586530	7,500.00	501(c)(3)	Consumer Protection
			Special	
Grays Harbor Conservation District	91-0687712	33,485.00	Purpose District in Washington	Environmental Stewardship
Greenaction for Health and Environmental Justice	43-2050242	22,000.00	501(c)(3)	Environmental Stewardship
Greenbelt Alliance	94-1676747	35,000.00	501(c)(3)	Environmental Stewardship
Greenfield Walking Group	46-2851154	7,500.00	501(c)(3)	Environmental Stewardship
Groundwork San Diego	74-3184848	40,000.00	501(c)(3)	Environmental Stewardship
Growing Gardens	93-1213728	20,000.00	501(c)(3)	Environmental Stewardship
Heal the Bay	95-4031055	55,800.00	501(c)(3)	Environmental Stewardship
Humboldt Waterkeeper	86-1468130	24,750.00	501(c)(3)	Environmental Stewardship
Integral Ecology Research Center	20-1687238	30,000.00	501(c)(3)	Environmental Stewardship
Just Transition Alliance	52-2283569	100,000.00	501(c)(3)	Consumer Protection
Kennett Area Community Service	23-2215441	70,000.00	501(c)(3)	Consumer Protection
La Asociacion de Gente Unida por el Agua	80-0267674	6,500.00	501(c)(3)	Environmental Stewardship
Latino Community Development	27-0291442	50,000.00	501(c)(3)	Consumer Protection
Legacy Forest Defense Coalition	92-1454220	30,000.00	501(c)(3)	Environmental Stewardship
Long Live the Kings	91-1353982	35,000.00	501(c)(3)	Environmental Stewardship
Los Angeles Waterkeeper	95-4444787	32,500.00	501(c)(3)	Environmental Stewardship
Los Osos Basin Management Committee	93-3730301	150,000.00	Local gov't or agency	Environmental Stewardship
Lower Columbia Estuary Partnership	93-1249298	60,000.00	501(c)(3)	Environmental Stewardship
Maine Community Integration	47-5318322	100,000.00	501(c)(3)	Consumer Protection
Mattole Restoration Council	68-0037149	15,000.00	501(c)(3)	Conservation/Promoting Healthy Communities
Monterey Waterkeeper	86-1423318	35,000.00	501(c)(3)	Environmental Stewardship
Mountains to Sound Greenway Trust	91-1531234	28,000.00	501(c)(3)	Environmental Stewardship
Native American Rights Fund	84-0611876	9,000.00	501(c)(3)	Advance Rights of Native Americans
Nooksack Salmon Enhancement Association	94-3140165	40,000.00	501(c)(3)	Environmental Stewardship
Northern Chumash Tribal Council	84-1709436	200,000.00	501(c)(3)	Environmental Stewardship
Northern Mendocino Ecosystem Recovery Alliance	92-0239350	13,000.00	501(c)(3)	Environmental Stewardship
Northwest Center for Alternatives to Pesticides	93-0715778	35,000.00	501(c)(3)	Environmental Stewardship
Northwest Environmental Defense Center	93-0653430	40,000.00	501(c)(3)	Environmental Stewardship
OC Habitats	82-2478090	5,000.00	501(c)(3)	Environmental Stewardship
Ocean Connectors	71-0863908	19,000.00	501(c)(3)	Environmental Stewardship
Oceano Community Services District	95-3639481	45,000.00	Local gov't or agency	Environmental Stewardship
ONABEN	93-1064121	100,000.00	501(c)(3)	Consumer Protection
Orange County Coastkeeper	33-0847892	65,000.00	501(c)(3)	Environmental Stewardship
Orange County Conservation Corps	33-0563781	35,000.00	501(c)(3)	Environmental Stewardship

Orange County Environmental Justice Education F 95-2021700		30,600.00	501(c)(3)	Environmental Stewardship
Organizacion en California de Lideres Campesinas 95-4611282		125,000.00	501(c)(3)	Consumer Protection
Our Children's Earth Foundation 94-3314819		20,000.00	501(c)(3)	Environmental Stewardship
Parachute Credit Counseling, Inc. 16-0909583		100,000.00	501(c)(3)	Consumer Protection
Placer Land Trust 68-0223143		295,000.00	501(c)(3)	Conservation/Promoting Healthy Communities
Point Molate Alliance 14-1861309		8,000.00	501(c)(3)	Environmental Stewardship
Privacy Rights Clearinghouse 45-4739319		137,580.00	501(c)(3)	Consumer Protection
Public Law Center 95-3709253		115,000.00	501(c)(3)	Consumer Protection
Qualitas of Life Foundation 06-1833489		100,000.00	501(c)(3)	Consumer Protection
Rappahannock United Way 54-6042936		100,000.00	501(c)(3)	Consumer Protection
RE Sources for Sustainable Communities 91-1243957		40,000.00	501(c)(3)	Environmental Stewardship
Resource Renewal Institute 68-0038012		7,500.00	501(c)(3)	Environmental Stewardship
RhodeWay Financial 88-4128000		10,000.00	501(c)(3)	Consumer Protection
River Otter Ecology Project 45-4997526		12,500.00	501(c)(3)	Environmental Stewardship
Safe Ag Safe Schools 95-4116679		50,000.00	501(c)(3)	Environmental Stewardship
San Diego Canyonlands 26-2237918		36,000.00	501(c)(3)	Environmental Stewardship
San Francisco Baykeeper 68-0120240		22,000.00	501(c)(3)	Environmental Stewardship
San Gabriel Valley Conservation Corps 27-0030016		90,000.00	501(c)(3)	Environmental Stewardship
San Lucas County Water District 94-2886898		50,000.00	Local gov't or agency	Environmental Stewardship
			Special Purpose District of California	
San Mateo Resource Conservation District 94-6036491		27,000.00	District of California	Environmental Stewardship
			Local gov't or agency	
San Miguel Community Service District 77-0538466		47,000.00	Local gov't or agency	Environmental Stewardship
Santa Barbara County Action Network 73-1676916		10,350.00	501(c)(3)	Environmental Stewardship
Santa Clarita Organization for Planning and the En 95-4223586		90,806.00	501(c)(3)	Environmental Stewardship
Save Del Puerto Canyon 68-0143852		5,000.00	501(c)(3)	Environmental Stewardship
Save Napa Valley Foundation 85-0886616		30,000.00	501(c)(3)	Environmental Stewardship
Seattle Cruise Control 82-2120502		5,000.00	501(c)(3)	Environmental Stewardship
Sierra Nevada Alliance 77-0343881		55,000.00	501(c)(3)	Conservation/Promoting Healthy Communities
Skagit Fisheries Enhancement Group 94-3165939		31,000.00	501(c)(3)	Environmental Stewardship
SLO Beaver Brigade 86-3777569		50,000.00	501(c)(3)	Environmental Stewardship
Solita's House, Inc. 51-0585799		62,352.94	501(c)(3)	Consumer Protection
Sound Salmon Solutions 91-1484389		40,000.00	501(c)(3)	Environmental Stewardship
South Carolina Appleseed Legal Justice Center 57-1035023		100,000.00	501(c)(3)	Consumer Protection
South Sound Estuary Association 39-2076160		35,000.00	501(c)(3)	Environmental Stewardship
Southern Humboldt Fire Safe Council 68-0259810		5,000.00	501(c)(3)	Environmental Stewardship
Stewards of the Arroyo Seco 47-3570009		5,500.00	501(c)(3)	Environmental Stewardship
Stewardship Partners 91-1939506		31,000.00	501(c)(3)	Environmental Stewardship
Sugar Pine Foundation 25-1909869		8,500.00	501(c)(3)	Environmental Stewardship
Sustainable Seattle 31-1580932		40,000.00	501(c)(3)	Environmental Stewardship
Sustainable Systems Research Foundation 47-2856470		50,000.00	501(c)(3)	Environmental Stewardship
The Blueprint Foundation 47-2091648		40,000.00	501(c)(3)	Environmental Stewardship
			Nonprofit	
The Regents of the University of California - UC Be 94-6002123		147,500.00	College or University	Consumer Protection
The Utility Reform Network 23-7351081		150,000.00	501(c)(3)	Consumer Protection
Thurston Climate Action Team (TCAT) 27-0749507		5,000.00	501(c)(3)	Environmental Stewardship
Tilth Alliance 94-3261971		38,200.00	501(c)(3)	Environmental Stewardship
Tomales Bay Foundation 56-2464115		23,500.00	501(c)(3)	Environmental Stewardship
TreePeople 23-7314838		360,130.00	501(c)(3)	Environmental Stewardship
Turtle Island Restoration Network 91-1818080		25,000.00	501(c)(3)	Environmental Stewardship
Twin Harbors Waterkeeper 84-1941740		80,000.00	501(c)(3)	Environmental Stewardship
US Green Building Council Central California 90-0404106		30,000.00	501(c)(3)	Consumer Protection
Vashon Nature Center LLC 82-5064648		36,000.00	501(c)(3)	Environmental Stewardship
Wakulima USA 83-3464668		40,000.00	501(c)(3)	Environmental Stewardship
Walking Water 83-1110798		5,000.00	501(c)(3)	Environmental Stewardship
Washington Conservation Action Education Fund 91-0839385		40,000.00	501(c)(3)	Environmental Stewardship
Water Climate Trust 83-2451287		20,000.00	501(c)(3)	Environmental Stewardship
Watershed Alliance of SW Washington 26-1506315		40,000.00	501(c)(3)	Environmental Stewardship
West Oakland Environmental Indicators Project 20-2384563		75,000.00	501(c)(3)	Consumer Protection

Wildlands Network	16-1402497	35,000.00	501(c)(3)	Environmental Stewardship
Wolf Creek Community Alliance	71-0949200	5,000.00	501(c)(3)	Environmental Stewardship
Wolf Creek Community Alliance	71-0949200	7,500.00	501(c)(3)	Environmental Stewardship
YMCA of Greater Seattle	91-0482710	20,000.00	501(c)(3)	Environmental Stewardship
Youth Climate Strike Action L.A	95-3879699	7,500.00	501(c)(3)	Environmental Stewardship
Zero Waste San Diego	26-1510893	10,500.00	501(c)(3)	Environmental Stewardship
		<u>9,151,404.27</u>		

**SCHEDULE J
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

THE ROSE FOUNDATION FOR COMMUNITIES
THE ENVIRONMENT

Employer identification number

94-3179772

Part I Questions Regarding Compensation

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

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

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

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

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

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

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

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

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

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

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

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

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

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

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

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

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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

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

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

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

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation			
1	ANGELA AIKO PANDORF INTERIM EXECUTIVE DIRECTOR	(i) 183,750.	(ii) 0.	(iii) 0.	2,531.	23,055.	209,336.
		(ii) 0.	(ii) 0.	(ii) 0.	0.	0.	0.
2		(i)					
		(ii)					
3		(i)					
		(ii)					
4		(i)					
		(ii)					
5		(i)					
		(ii)					
6		(i)					
		(ii)					
7		(i)					
		(ii)					
8		(i)					
		(ii)					
9		(i)					
		(ii)					
10		(i)					
		(ii)					
11		(i)					
		(ii)					
12		(i)					
		(ii)					
13		(i)					
		(ii)					
14		(i)					
		(ii)					
15		(i)					
		(ii)					
16		(i)					
		(ii)					

Part III Supplemental Information

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

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

THE ROSE FOUNDATION FOR COMMUNITIES
THE ENVIRONMENT

Employer identification number

94-3179772

FORM 990, PART VI, LINE 2 - BUSINESS OR FAMILY RELATIONSHIP OF OFFICERS, DIRECTORS, ETC.

JILL RATNER, PRESIDENT, AND THOMAS LITTLE, SECRETARY AND FORMER EXECUTIVE DIRECTOR,
ARE MARRIED.

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

THE BOARD OF DIRECTORS IS PROVIDED A COPY OF THE FORM 990 BY E-MAIL PRIOR TO FILING.
THE BOARD MEMBERS ARE ENCOURAGED TO REVIEW THE FORM AND PROVIDE FEEDBACK.

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

THE AUDIT COMMITTEE SHALL ANNUALLY REPORT TO THE BOARD ON ANY INSTANCES OF CONFLICT
OF INTEREST DISCLOSURE AND ANY ACTIONS TAKEN AS A RESULT. ENFORCEMENT OF THE
CONFLICT OF INTEREST POLICY IS MONITORED BY THE ROSE FOUNDATION'S COMPLIANCE
OFFICER, WHO ALSO CHAIRS THE FOUNDATION'S AUDIT COMMITTEE. THE AUDIT COMMITTEE CHAIR
REPORTS TO THE ROSE FOUNDATION BOARD ANNUALLY ON THE STATUS OF ALL INTERNAL
CONTROLS, INCLUDING IMPLEMENTATION OF CONFLICT OF INTEREST AND WHISTLEBLOWER
POLICIES.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

ROSE FOUNDATION'S COMPENSATION POLICY FOR THE EXECUTIVE DIRECTOR OR ANY OTHER OFFICER
REQUIRES THAT A COMPREHENSIVE SURVEY OF SALARY COMPS IS PREPARED FOR, AND REVIEWED
BY, THE PERSONNEL COMMITTEE. ALL COMPENSATION ISSUES RELATED TO THE EXECUTIVE
DIRECTOR OR OTHER OFFICERS RECEIVE AN INTERESTED DIRECTOR LEVEL OF SCRUTINY AND MUST
BE APPROVED BY DISINTERESTED PERSONS ON THE BOARD. COMPENSATION FOR OTHER TOP
MANAGEMENT OR KEY EMPLOYEES IS DETERMINED BY THE EXECUTIVE DIRECTOR, AND POLICY
REQUIRES CONSIDERATION OF A COMPREHENSIVE SURVEY OF APPLICABLE SALARY COMPS.
DETAILED COMPENSATION RECORDS ARE MAINTAINED ON ALL EMPLOYEES AND DIRECTORS, AND
THESE RECORDS ARE KEPT FOR SEVERAL YEARS AS DESCRIBED IN THE DOCUMENT RETENTION
POLICY.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

THE ROSE FOUNDATION FOR COMMUNITIES
THE ENVIRONMENT

Employer identification number

94-3179772

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES

ROSE FOUNDATION'S COMPENSATION POLICY FOR THE EXECUTIVE DIRECTOR OR ANY OTHER OFFICER
REQUIRES THAT A COMPREHENSIVE SURVEY OF SALARY COMPS IS PREPARED FOR, AND REVIEWED
BY, THE PERSONNEL COMMITTEE. ALL COMPENSATION ISSUES RELATED TO THE EXECUTIVE
DIRECTOR OR OTHER OFFICERS RECEIVE AN INTERESTED DIRECTOR LEVEL OF SCRUTINY AND MUST
BE APPROVED BY DISINTERESTED PERSONS ON THE BOARD. COMPENSATION FOR OTHER TOP
MANAGEMENT OR KEY EMPLOYEES IS DETERMINED BY THE EXECUTIVE DIRECTOR, AND POLICY
REQUIRES CONSIDERATION OF A COMPREHENSIVE SURVEY OF APPLICABLE SALARY COMPS.
DETAILED COMPENSATION RECORDS ARE MAINTAINED ON ALL EMPLOYEES AND DIRECTORS, AND
THESE RECORDS ARE KEPT FOR SEVERAL YEARS AS DESCRIBED IN THE DOCUMENT RETENTION
POLICY.

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

AUDITS AND FORM 990 FILINGS ARE AVAILABLE ON OUR WEBSITE. OUR FORM 990 IS ALSO
AVAILABLE ON GUIDESTAR.ORG. ALL OTHER GOVERNING DOCUMENTS AND POLICIES ARE AVAILABLE
BY REQUEST.