

OPS FOUNDATION

Income Tax Return For Year Ended December 31, 2024

Public Disclosure Copy

PUBLIC DISCLOSURE COPY

Return of Private Foundation

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

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OMB No. 1545-0047

2024

Open to Public Inspection

Form 990-PF

Department of the Treasury Internal Revenue Service

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

Name of foundation: OPS FOUNDATION; A Employer identification number: 20-3570498; B Telephone number: (415) 236-0686; G Check all that apply: Initial return, Final return, Address change; H Check type of organization: Section 501(c)(3) exempt private foundation; I Fair market value of all assets at end of year: \$346,458; J Accounting method: Accrual

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include Revenue (1-12), Operating and Administrative Expenses (13-26), and Summary (27-29).

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	718,147	344,063	344,063
	2 Savings and temporary cash investments	600,000		
	3 Accounts receivable			
	Less: allowance for doubtful accounts	0	0	0
	4 Pledges receivable			
	Less: allowance for doubtful accounts	0	0	0
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)	0	0	0
	7 Other notes and loans receivable (attach schedule) 217,180			
	Less: allowance for doubtful accounts 0	347,679	217,180	0
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U.S. and state government obligations (attach schedule)	0	0	0
	b Investments—corporate stock (attach schedule)	0	0	0
	c Investments—corporate bonds (attach schedule)	0	0	0
	11 Investments—land, buildings, and equipment: basis 0			
Less: accumulated depreciation (attach schedule) 0	0	0	0	
12 Investments—mortgage loans				
13 Investments—other (attach schedule)	0	0	0	
14 Land, buildings, and equipment: basis 344,475				
Less: accumulated depreciation (attach schedule) 254,311	138,718	90,164	0	
15 Other assets (describe (SEE STATEMENT))	2,395	2,395	2,395	
16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	1,806,939	653,802	346,458	
Liabilities	17 Accounts payable and accrued expenses	30,787	161,155	
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons	135,430	0	
	21 Mortgages and other notes payable (attach schedule)	0	0	
	22 Other liabilities (describe (SEE STATEMENT))	786,304	1,236,304	
	23 Total liabilities (add lines 17 through 22)	952,521	1,397,459	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30 <input checked="" type="checkbox"/>			
	24 Net assets without donor restrictions	854,418	(723,557)	
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30 <input type="checkbox"/>			
	26 Capital stock, trust principal, or current funds			
	27 Paid-in or capital surplus, or land, bldg., and equipment fund			
	28 Retained earnings, accumulated income, endowment, or other funds			
29 Total net assets or fund balances (see instructions)	854,418	(723,557)		
30 Total liabilities and net assets/fund balances (see instructions)	1,806,939	673,902		

Part III Analysis of Changes in Net Assets or Fund Balances			
1 Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)		1	854,418
2 Enter amount from Part I, line 27a		2	(1,577,975)
3 Other increases not included in line 2 (itemize)		3	0
4 Add lines 1, 2, and 3		4	(723,557)
5 Decreases not included in line 2 (itemize)		5	0
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29		6	(723,557)

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.				(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(j) FMV as of 12/31/69	(k) Adjusted basis as of 12/31/69	(l) Excess of col. (i) over col. (j), if any		
a				
b				
c				
d				
e				
2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2	0
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8 }		3	0

Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), or 4948—see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)		1	280
b	All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b) }			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		2	
3	Add lines 1 and 2		3	280
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		4	
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	280
6	Credits/Payments:			
a	2024 estimated tax payments and 2023 overpayment credited to 2024	6a		0
b	Exempt foreign organizations—tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d		7	0
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached		8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	280
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid		10	0
11	Enter the amount of line 10 to be: Credited to 2025 estimated tax Refunded		11	0

Part VI-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		✓
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		✓
c Did the foundation file Form 1120-POL for this year?		✓
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ _____ (2) On foundation managers. \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		✓
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		✓
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		✓
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by <i>General Instruction T</i> .		✓
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	✓	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	✓	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. <u>CA</u>		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation	✓	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2024 or the tax year beginning in 2024? See the instructions for Part XIII. If "Yes," complete Part XIII		✓
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		✓
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		✓
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		✓
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>WWW.OPSOCKETY.ORG</u>	✓	
14 The books are in care of <u>THE ORGANIZATION</u> Telephone no. <u>(415) 236-0686</u> Located at <u>336 BON AIR CENTER, #384, GREENBRAE, CA</u> ZIP+4 <u>94904</u>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year 15		
16 At any time during calendar year 2024, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?		✓
See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country		

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	1a(1)	✓
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)	✓
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)	✓
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)	✓
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	1a(5)	✓
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	1a(6)	✓
b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions	1b	✓
c Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
d Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2024?	1d	✓
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2024, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2024? If "Yes," list the years	2a	✓
20 ____ , 20 ____ , 20 ____ , 20 ____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)	2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. 20 ____ , 20 ____ , 20 ____ , 20 ____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a	✓
b If "Yes," did it have excess business holdings in 2024 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2024.)	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	✓
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2024?	4b	✓

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

	Yes	No
5a During the year, did the foundation pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	5a(1)	✓
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	5a(2)	✓
(3) Provide a grant to an individual for travel, study, or other similar purposes?	5a(3)	✓
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	5a(4)	✓
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	5a(5)	✓
b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	5b	
c Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
d If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945-5(d).	5d	
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	6a	✓
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.	6b	✓
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	7a	✓
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	7b	
8 Is the foundation 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?	8	✓

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

1 List all officers, directors, trustees, and foundation managers and their compensation. See instructions.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
LOUIE PSIHOYOS 336 BON AIR CENTER #384, GREENBRAE, CA 94904	EXECUTIVE DIRECTOR/CEO, 40.00	25,000	0	0
JENN NOLAN 336 BON AIR CENTER #384, GREENBRAE, CA 94904	BOARD CHAIR, 2.00	0	0	0
DEB ADAMS 336 BON AIR CENTER #384, GREENBRAE, CA 94904	VICE CHAIR, 1.00	0	0	0
(SEE STATEMENT)				

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

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
MATTHEW STAMM 336 BON AIR CENTER #384, GREENBRAE, CA 94904	ASSOCIATE EDITOR, 40.00	106,663	0	0

Total number of other employees paid over \$50,000 1

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

3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
SKYWALKER SOUND 5858 LUCAS VALLEY RD., NICASIO, CA 94946	FILM MIXING SERVICE	108,735
Total number of others receiving over \$50,000 for professional services		0

Part VIII-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.		Expenses
1	THE ORGANIZATION USES SPECIAL, UNDERCOVER OPERATIONS TO EXPOSE COMPLEX, GLOBAL, ENVIRONMENTAL ISSUES AND PROMOTES ADVOCACY THROUGH THE USE OF FILM AND COLLABORATION.	1,089,253
2		
3		
4		

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

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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	
b	Average of monthly cash balances	1b	586,705
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	586,705
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	586,705
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	8,801
5	Net value of noncharitable-use assets. Subtract line 4 from line 3	5	577,904
6	Minimum investment return. Enter 5% (0.05) of line 5	6	28,895

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

1	Minimum investment return from Part IX, line 6	1	28,895
2a	Tax on investment income for 2024 from Part V, line 5	2a	280
b	Income tax for 2024. (This does not include the tax from Part V.)	2b	
c	Add lines 2a and 2b	2c	280
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	28,615
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	28,615
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1	7	28,615

Part XI Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	843,736
b	Program-related investments—total from Part VIII-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	0
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part XII, line 4	4	843,736

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2023	(c) 2023	(d) 2024
1 Distributable amount for 2024 from Part X, line 7				28,615
2 Undistributed income, if any, as of the end of 2024:				
a Enter amount for 2023 only			0	
b Total for prior years: 20 <u>20</u> , 20 <u>21</u> , 20 <u>22</u>		0		
3 Excess distributions carryover, if any, to 2024:				
a From 2019	800,125			
b From 2020	570,048			
c From 2021	498,958			
d From 2022	0			
e From 2023	61,747			
f Total of lines 3a through e	1,930,878			
4 Qualifying distributions for 2024 from Part XI, line 4: \$ <u>843,736</u>				
a Applied to 2023, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions)		0		
c Treated as distributions out of corpus (Election required—see instructions)	0			
d Applied to 2024 distributable amount				28,615
e Remaining amount distributed out of corpus	815,121			
5 Excess distributions carryover applied to 2024 (If an amount appears in column (d), the same amount must be shown in column (a).)				0
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	2,745,999			
b Prior years' undistributed income. Subtract line 4b from line 2b		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount—see instructions		0		
e Undistributed income for 2023. Subtract line 4a from line 2a. Taxable amount—see instructions			0	
f Undistributed income for 2024. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2025				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)	0			
8 Excess distributions carryover from 2019 not applied on line 5 or line 7 (see instructions)	800,125			
9 Excess distributions carryover to 2025. Subtract lines 7 and 8 from line 6a	1,945,874			
10 Analysis of line 9:				
a Excess from 2020	570,048			
b Excess from 2021	498,958			
c Excess from 2022	0			
d Excess from 2023	61,747			
e Excess from 2024	815,121			

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2024, enter the date of the ruling

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

	Tax year				(e) Total
	(a) 2024	(b) 2023	(c) 2022	(d) 2021	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed					
b 85% (0.85) of line 2a					
c Qualifying distributions from Part XI, line 4, for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test—enter ² / ₃ of minimum investment return shown in Part IX, line 6, for each year listed					
c "Support" alternative test—enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 Information Regarding Foundation Managers:

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

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

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

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

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

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

c Any submission deadlines:

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

Part XIV Supplementary Information *(continued)*

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<p>a Paid during the year (SEE STATEMENT)</p>				
<p>Total</p>				3a 832,339
<p>b Approved for future payment</p>				
<p>Total</p>				3b 0

Schedule B (Form 990)

(Rev. January 2025) Department of the Treasury Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

Table with 2 columns: Name of the organization (OPS FOUNDATION) and Employer identification number (20-3570498)

Organization type (check one):

Filers of:

Section:

- Form 990 or 990-EZ: 501(c)() (enter number) organization, 4947(a)(1) nonexempt charitable trust not treated as a private foundation, 527 political organization
Form 990-PF: 501(c)(3) exempt private foundation, 4947(a)(1) nonexempt charitable trust treated as a private foundation, 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year

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

Name of organization OPS FOUNDATION	Employer identification number 20-3570498
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	----- ----- -----	\$ 172,448	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	----- ----- -----	\$ 64,835	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	----- ----- -----	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	----- ----- -----	\$ 40,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	----- ----- -----	\$ 28,187	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	----- ----- -----	\$ 22,793	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization OPS FOUNDATION	Employer identification number 20-3570498
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	----- ----- -----	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	----- ----- -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

OPS FOUNDATION

Employer identification number

20-3570498

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----

Name of organization OPS FOUNDATION	Employer identification number 20-3570498
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Part III *Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.* Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

Supplemental Information

Supplemental Information. additional information (see instructions).

Return Reference - Identifier	Explanation
FORM 990-PF, PART VI, SECTION A LINE 11	THE FOUNDATION DOES NOT HAVE ANY TRANSACTIONS WITH ANY CONTROLLED ENTITIES, HOWEVER IT CONTROLS THE FOLLOWING DISREGARDED ENTITIES. EACH HAS THEIR OWN BANK ACCOUNT AND ITS OWN SET OF BOOKS THAT ARE CONSOLIDATED FOR PRESENTATION ON THE TAX RETURN. - FOOD 2.0 LLC - THE GREAT FILTER LLC - LEUSER FILM, LLC - UNITED THEORY OF HEALTH LLC - SPEAKING WITH GIANTS LLC - RIPPLE EFFECT PRODUCTIONS LLC

Part I, Lines 10a, 10b, 10c

Sales of Inventory

Description	Gross Sales(a)	Returns and Allowances(b)	Costs Of Goods Sold(c)	Gross Profit or (loss)(d)
FILM SALES	38,422	0	107,010	(68,588)
TOTAL	38,422	0	107,010	(68,588)

Part I, Line 16a

Legal fees

Description	(a) Revenue and expenses	(b) Net investment income	(c) Adjusted net income	(d) Charitable disbursements
(1) LEGAL	15,362	3,840	11,522	
TOTAL	15,362	3,840	11,522	0

Part I, Line 16b

Accounting fees

Description	(a) Revenue and expenses	(b) Net investment income	(c) Adjusted net income	(d) Charitable disbursements
(1) ACCOUNTING FEES	6,777	3,388	3,219	170
TOTAL	6,777	3,388	3,219	170

Part I, Line 16c

Other professional fees

Description	(a) Revenue and expenses	(b) Net investment income	(c) Adjusted net income	(d) Charitable disbursements
(1) FILM PRODUCTION	49,472		49,472	
(2) CONTRACT LABOR	100,855		100,855	
TOTAL	150,327	0	150,327	0

Part I, Line 18

Taxes

Description	(a) Revenue and expenses	(b) Net investment income	(c) Adjusted net income	(d) Charitable disbursements
(1) FRANCISE TAX	1,029			
(2) MISCELLANEOUS TAX	200			
TOTAL	1,229	0	0	0

Part I, Line 23

Other expenses

Description	(a) Revenue and expenses	(b) Net investment income	(c) Adjusted net income	(d) Charitable disbursements
(1) SETTLEMENT COST	351,987		351,987	
(2) FILM PRODUCTION EXPENSES	203,908		203,908	
(3) DEPRECIATION	40,058		40,058	
(4) LICENSES AND PERMITS	12,566		12,566	
(5) ADMINISTRATIVE COSTS	9,891		9,891	
(6) OTHER EXPENSES	3,548		3,548	
(7) RESEARCH	2,317		2,317	
(8) FUNDRAISING	83			83
(9) MARKETING	53		53	
(10) LOSS ON SALE OF FIXED ASSET	3,215		3,215	
(11) INSURANCE	12,000		12,000	
TOTAL	639,626	0	639,543	83

Part II, Line 7

Other notes and loans receivable (continued)

Identifier	Description
Borrower's Name and Title	OCEANIC PRESERVATION SOCIETY
Original Amount	347,679
BOY Amount	347,679
BOY Doubtful Account	
EOY Amount	217,180
EOY Doubtful Account	
Date of Note	
Maturity Date	
Repayment Terms	
Interest Rate	
Security Provided by Borrower	
Purpose of Loan	
Consideration Description	
EOY FMV	
Relationship	

Identifier	Total
Original Amount	347,679
BOY Amount	347,679
BOY Doubtful Account	0
EOY Amount	217,180
EOY Doubtful Account	0
Interest Rate	0.0000
EOY FMV	0

Part II, Line 14

Land, Buildings, and Equipment (continued)

Description of Investment	BOY Book Value	EOY Cost or Other Basis	EOY Accumulated Depreciation	EOY Book Value	FMV Amount
EQUIPMENT	138,718	344,475	254,311	90,164	
TOTAL	138,718	344,475	254,311	90,164	0

Part II, Line 15 (Column a,
Column b & column c)**Other Assets** (continued)

Description	Book Value BOY	Book Value EOY	Fair Market Value
TRADEMARK	2,395	2,395	2,395
TOTAL	2,395	2,395	2,395

Part II, Line 22 (Column a,
Column b)

Other Liabilities (continued)

Description	BOY Amount	EOY Amount
INVESTOR EQUITY	407,674	857,674
RECOVERABLE GRANT	100,000	100,000
EQUIPMENT LOAN	78,630	78,630
CODE BLUE FOUNDATION	75,000	75,000
EARTH SENSE FOUNDATION	75,000	75,000
PLANET EXPERTS DEVELOPMENT	50,000	50,000
TOTAL	786,304	1,236,304

Part VII, Line 1

List all officers, directors, trustees, foundation managers and their compensation (continued)

Name	Address	Title, and average hours per week devoted to position	Compensation (If not paid, enter -0-)	Contributions to employee benefit plans and deferred compensation	Expense account, other allowances
WILDER KNIGHT	336 BON AIR CENTER #384, GREENBRAE, CA 94904	TREASURER, 5.00	0	0	0
LEILANI MUNTER	336 BON AIR CENTER #384, GREENBRAE, CA 94904	SECRETARY, 2.00	0	0	0
SAMARA STEIN	336 BON AIR CENTER #384, GREENBRAE, CA 94904	CHIEF OPERATING OFFICER, 40.00	0	0	0

Part XIV, Line 3a

Grants and Contributions Paid During the Year (continued)

Name and Address	Relationship	Foundation status	Purpose	Amount
OCEANIC PRESERVATION SOCIETY 336 BON AIR CENTER #384 GREENBRAE, CA 94904	RELATED	PC	SUPPORT	832,339

2024

OPS FOUNDATION

20-3570498

Description of Property

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus. %	179 exp. reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Method	Conv.	Life	ACRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
CANON 5DS 50MP	01/14/2020	5,789.	100.000			5,789.	4,788.	5,455.	200DB	HY			5		667.
GLYPH ATOM RAID	01/26/2020	9,526.	100.000			9,526.	7,879.	8,976.	200DB	HY			5		1,097.
APPLE MACBOOK PRO	06/02/2022	3,568.	100.000			3,568.	1,130.	1,844.	SL		5.000				714.
APPLE MACBOOK PRO	06/09/2022	8,586.	100.000			8,586.	2,719.	4,436.	SL		5.000				1,717.
APPLE MACBOOK PRO	06/10/2022	8,640.	100.000			8,640.	2,736.	4,464.	SL		5.000				1,728.
US MAC STUDIO	07/02/2022	8,659.	100.000			8,659.	2,598.	4,330.	SL		5.000				1,732.
MAC PRO 2019	11/04/2022	5,200.	100.000			5,200.	1,213.	2,253.	SL		5.000				1,040.
B&H PHOTO SANDISK	11/04/2022	8,595.	100.000			8,595.	2,006.	3,725.	SL		5.000				1,719.
QUANTUM LTO 8 TAPE	11/07/2022	2,936.	100.000			2,936.	685.	1,272.	SL		5.000				587.
APPLE 2019 MACPRO	12/22/2022	6,582.	100.000			6,582.	1,316.	2,632.	SL		5.000				1,316.
APPLE 2019 MACPRO	12/23/2022	7,280.	100.000			7,280.	1,456.	2,912.	SL		5.000				1,456.
MAC STUDIO 2 TB	02/03/2023	5,596.	100.000			5,596.	1,026.	2,145.	SL		5.000				1,119.
APPLE MAC STUDIO M	02/09/2023	6,493.	100.000			6,493.	1,190.	2,489.	SL		5.000				1,299.
HHXMICRO BUTTONCAM	12/02/2021	8,700.	100.000			8,700.	4,159.	5,349.	200DB	MQ			5		1,190.
UNDERCOVER CAN	11/22/2018	2,600.	100.000			2,600.	2,433.	2,600.	200DB	MQ			7		167.
8TB ENVOY PRO EX	02/21/2022	10,433.	100.000			10,433.	3,826.	5,913.	SL		5.000				2,087.
144TB THUNDERBAY F	02/21/2022	6,164.	100.000			6,164.	2,260.	3,493.	SL		5.000				1,233.
CANON CINEMA CAMER	01/12/2022	12,873.	100.000			12,873.	5,150.		SL		5.000				1,931.*
REFURB 27" IMAC PR	02/21/2022	4,399.	100.000			4,399.	1,613.	2,493.	SL		5.000				880.
Less: Retired Assets															
Subtotals															

Listed Property

Asset description	Date placed in service	Cost or basis	Bus. %	179 exp. reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Method	Conv.	Life	ACRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
Less: Retired Assets															
Subtotals															
TOTALS															

AMORTIZATION

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending Accumulated amortization	Code	Life	Current-year amortization
TOTALS							

*Assets Retired

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