

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.

Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning **JUL 1, 2013** and ending **JUN 30, 2014**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization PACIFIC SCHOOL OF RELIGION Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1798 SCENIC AVE City or town, state or province, country, and ZIP or foreign postal code BERKELEY, CA 94709 F Name and address of principal officer: DAVID VASQUES-LEVY SAME AS C ABOVE	D Employer identification number 94-1186179 E Telephone number 510-848-0528 G Gross receipts \$ 6,192,274. 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 type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
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.PSR.EDU		
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: 1866 M State of legal domicile: CA

Part I Summary

	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O		
Activities & Governance	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	20
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	19
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	237
	6 Total number of volunteers (estimate if necessary)	6	19
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 1,115,835.	Current Year 667,596.
	9 Program service revenue (Part VIII, line 2g)	4,106,670.	4,004,170.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,903,499.	1,345,759.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	108,461.	174,749.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	10,234,465.	6,192,274.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	894,512.
14 Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		3,585,082.	3,677,905.
16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 344,003.			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		3,839,518.	3,370,179.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		8,319,112.	8,057,805.
19 Revenue less expenses. Subtract line 18 from line 12	1,915,353.	-1,865,531.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 43,953,917.	End of Year 45,973,403.
	21 Total liabilities (Part X, line 26)	2,615,668.	2,607,236.
	22 Net assets or fund balances. Subtract line 21 from line 20	41,338,249.	43,366,167.

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 DAVID VASQUES-LEVY, PRESIDENT Type or print name and title	Date 			
Paid Preparer Use Only	Print/Type preparer's name LAWRENCE H. MOHR, CPA	Preparer's signature LAWRENCE H. MOHR, CP	Date 05/11/15	Check if self-employed <input type="checkbox"/>	PTIN P00447603
	Firm's name ▶ BAKER TILLY VIRCHOW KRAUSE, LLP			Firm's EIN ▶ 39-0859910	
Firm's address ▶ 225 S 6TH ST #2300 MINNEAPOLIS, MN 55402			Phone no. 612.876.4500		

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: PACIFIC SCHOOL OF RELIGION IS COMMITTED TO SERVING GOD BY EQUIPPING HISTORIC AND EMERGING FAITH COMMUNITIES FOR MINISTRIES OF COMPASSION AND JUSTICE IN A CHANGING WORLD. WE AFFIRM OUR HISTORIC MISSION TO EDUCATE MEN AND WOMEN FOR MINISTRY AND OTHER FORMS OF RELIGIOUS

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 [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No 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 \$ 3,438,922. including grants of \$ 1,009,721.) (Revenue \$ 2,459,099.) INSTRUCTION: THE PACIFIC SCHOOL OF RELIGION OFFERS THREE MASTERS DEGREES, FIVE CERTIFICATES OF STUDY, AND A PROFESSIONAL DOCTORAL DEGREE IN MINISTRY. PSR STUDENTS GO ON TO SERVE AS ORDAINED PARISH PASTORS, HOSPITAL AND PRISON CHAPLAINS, YOUTH DIRECTORS AND CHRISTIAN EDUCATORS, TEACHERS IN HIGH SCHOOLS AND COLLEGES, SOCIAL SCIENCE ADMINISTRATORS, LITURGICAL ARTISTS, AND COMMUNITY ORGANIZERS. PSR PROVIDED EDUCATION TO 115 STUDENTS STUDYING FOR THE MASTERS OF DIVINITY DEGREE, 28 STUDENTS STUDYING FOR OTHER MASTERS DEGREES AND 17 STUDENTS STUDYING FOR A DOCTOR OF MINISTRY DEGREE. STUDENTS ENROLLED FOR INSTRUCTION AT THE SCHOOL RECEIVE PERSONALIZED DIRECTION AND ATTENTION FROM A RENOWNED FACULTY.

4b (Code:) (Expenses \$ 1,258,248. including grants of \$) (Revenue \$ 1,545,071.) HOUSING AND DINING SERVICES: THE SCHOOL PROVIDES HOUSING OPPORTUNITIES TO APPROXIMATELY 130 STUDENTS, IN DORMITORIES, APARTMENTS AND STUDIOS. THE SCHOOL WELCOMES FAMILIES AND STUDENTS TO HOUSING AT RATES THAT ARE BELOW MARKET RATES. THE SCHOOL ALSO PROVIDES ROOM FOR COMMUTER STUDENTS WHO STAY ONE OR TWO NIGHTS A WEEK. WIRELESS NETWORKS ARE AVAILABLE TO ALL RESIDENTS. THE SCHOOL ALSO PROVIDES MEAL SERVICES SEVEN DAYS A WEEK TO FACULTY, STAFF AND STUDENTS. THE DINING ROOM TRIES TO SERVE FOOD LOCALLY SOURCED AND SEASONAL. THE DINING ROOM SERVES APPROXIMATELY 5,100 MEALS PER MONTH.

4c (Code:) (Expenses \$ 541,164. including grants of \$) (Revenue \$) STUDENT SERVICES: PROFESSIONAL MINISTERIAL EDUCATION AT THE PACIFIC SCHOOL OF RELIGION IS COMBINED WITH A STUDENT'S SPIRITUAL DEVELOPMENT AND FIELD EDUCATION. STUDENTS SEEKING DEGREES ARE ENCOURAGED AND HELPED TO APPLY THE SUBJECTS LEARNED IN THE CLASSROOM TO THE CONTEXT OF THE BROADER COMMUNITY, INCLUDING CULTURES, WORLD RELIGIONS AND THE ARTS. THE OFFICE OF COMMUNITY LIFE PROVIDES FOR THE MENTORING OF STUDENTS THROUGHOUT THEIR STUDY. STUDENTS RECEIVE PASTORAL CARE, SPIRITUAL DIRECTION AND OTHER CARE.

4d Other program services (Describe in Schedule O.) (Expenses \$ 806,592. including grants of \$) (Revenue \$ 130,177.)

4e Total program service expenses 6,044,926.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 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? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		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? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	X	
9 Did the organization report an amount in Part X, line 21, 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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	X	
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) and 501(c)(4) 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, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity 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 Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash 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 in 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 Compliance

Check if Schedule O contains a response or note to any line in this Part V

Main form table with columns for question numbers (1a-14b), Yes/No checkboxes, and numerical input fields. Includes questions about Form 1096, Form W-2G, Form W-3, and various tax compliance requirements.

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

Check if Schedule O contains a response 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 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 in Schedule O.		
	1a	20	
b	Enter the number of voting members included in line 1a, above, who are independent		
	1b	19	
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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	X	
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	X	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		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?		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?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	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 in Schedule O		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?		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?	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
12c			
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?		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	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in 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?		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 (or 1024 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 in Schedule O)
- 19** Describe in 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, physical address, and telephone number of the person who possesses the books and records of the organization: **PATRICK O'LEARY - 510-849-8200**
1798 SCENIC AVENUE, BERKELEY, CA 94709

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

Check 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 instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DON HILL VICE CHAIR	5.00	X		X				0.	0.	0.
(2) MORRIS R. WRIGHT TREASURER	5.00	X		X				0.	0.	0.
(3) PHYLLIS E. HUNT SECRETARY	5.00	X		X				0.	0.	0.
(4) JULIEN PHILLIPS CHAIR OF THE BOARD	5.00	X		X				0.	0.	0.
(5) ANN APPERT BOARD OF TRUSTEES	5.00	X						0.	0.	0.
(6) STAN BARKEY BOARD OF TRUSTEES	5.00	X						0.	0.	0.
(7) JON BERQUIST BOARD OF TRUSTEES	5.00	X						0.	0.	0.
(8) M. L. DANIEL BOARD OF TRUSTEES	5.00	X						0.	0.	0.
(9) PAT DE JONG BOARD OF TRUSTEES	5.00	X						0.	0.	0.
(10) DARNELL FENNELLS BOARD OF TRUSTEES	5.00	X						0.	0.	0.
(11) YVETTE FLUNDER BOARD OF TRUSTEES	5.00	X						0.	0.	0.
(12) LYNNE HINTON BOARD OF TRUSTEES	5.00	X						0.	0.	0.
(13) LINDA JARAMILLO BOARD OF TRUSTEES	5.00	X						0.	0.	0.
(14) KUEI JUNG LI BOARD OF TRUSTEES	5.00	X						0.	0.	0.
(15) CONNIE K.Y. FONG MITCHELL BOARD OF TRUSTEES	5.00	X						0.	0.	0.
(16) ROBERT PHILLIPS BOARD OF TRUSTEES	5.00	X						0.	0.	0.
(17) STANLEY WATSON BOARD OF TRUSTEES	5.00	X						0.	0.	0.

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 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) STEPHEN L. STERNER PRESIDENT (SERVED TILL 5.30.14)	37.00			X				59,835.	0.	93.
(19) BERNARD SCHLAGER PRESIDENT, FORMER ACADEMIC DEAN	37.00			X				94,295.	0.	26,150.
(20) RANDOLPH MILLER ACADEMIC DEAN	37.00			X				93,358.	0.	14,881.
(21) PATRICK O'LEARY CHIEF BUSINESS OFFICER	37.00			X				0.	0.	0.
1b Sub-total								247,488.	0.	41,124.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								247,488.	0.	41,124.

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 **0**

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. 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
GRADUATE THEOLOGICAL UNION 2400 RIDGE RD, BERKELEY, CA 94709	CONSORTIAL SHARED SERVICES	1,030,384.
COLLECTIVE INVENTION, INC., 2150 ALLSTON WAY, STE 400, BERKELEY, CA 94704	VISIONING CONSULTING	150,267.

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 **2**

Part VIII Statement of Revenue

Check 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	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	34,511.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	633,085.				
	g Noncash contributions included in lines 1a-1f: \$		114,892.				
	h Total. Add lines 1a-1f		667,596.				
Program Service Revenue	2 a TUITION AND FEES	Business Code 611710	2,459,099.	2,459,099.			
	b AUXILIARY ENTERPRISES	611710	1,545,071.	1,545,071.			
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		4,004,170.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		891,442.			891,442.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	45,560.				
		(ii) Personal	0.				
		b Less: rental expenses					
		c Rental income or (loss)		45,560.			
	d Net rental income or (loss)		45,560.			45,560.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other	454,317.				
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)		454,317.			
	d Net gain or (loss)		454,317.			454,317.	
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
b Less: direct expenses		b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a SHARED FACULTY/STAFF		611710	129,164.	129,164.			
	b OTHER SUPPORT/MISC. INCOME	611710	1,013.	1,013.			
	c PASS-THROUGH INCOME FROM SUBSIDIA	900099	-988.			-988.	
	d All other revenue						
e Total. Add lines 11a-11d			129,189.				
12 Total revenue. See instructions.			6,192,274.	4,134,347.	0.	1,390,331.	

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 X

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 governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	1,009,721.	1,009,721.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	385,647.	158,515.	227,132.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,642,419.	2,196,958.	233,006.	212,455.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	132,833.	113,663.	13,553.	5,617.
9 Other employee benefits	381,796.	300,664.	58,350.	22,782.
10 Payroll taxes	135,210.	106,839.	16,644.	11,727.
11 Fees for services (non-employees):				
a Management				
b Legal	8,977.		8,977.	
c Accounting	104,682.		104,682.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	150,946.		150,946.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	1,379,310.	660,904.	693,114.	25,292.
12 Advertising and promotion				
13 Office expenses	168,175.	73,680.	61,105.	33,390.
14 Information technology	61,785.	6,682.	32,791.	22,312.
15 Royalties				
16 Occupancy	606,132.	704,753.	-98,621.	
17 Travel	200,913.	175,158.	22,241.	3,514.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	102,870.	73,623.	28,222.	1,025.
20 Interest	-17,629.	127.	-17,756.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	237,371.	208,216.	29,155.	
23 Insurance	95,313.	46,798.	48,515.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a COST OF SALES - AUX SVC	130,093.	130,093.		
b TAXES, FEES AND INSTITU	74,234.	37,437.	34,913.	1,884.
c EMPLOYEE RECRUITMENT AN	47,117.	22,890.	20,695.	3,532.
d OTHER EXPENSES	19,890.	18,205.	1,212.	473.
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	8,057,805.	6,044,926.	1,668,876.	344,003.
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 if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check 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	1,868,627.	1	996,653.
	2 Savings and temporary cash investments	8,393,872.	2	3,628,794.
	3 Pledges and grants receivable, net	44,986.	3	112,482.
	4 Accounts receivable, net	135,905.	4	166,839.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net	258,535.	7	228,054.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	86,344.	9	43,076.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 9,943,186.		
	b Less: accumulated depreciation	10b 7,887,346.	2,258,680.	10c 2,055,840.
	11 Investments - publicly traded securities	27,592,032.	11	34,134,612.
	12 Investments - other securities. See Part IV, line 11	491,520.	12	1,456,825.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	2,823,416.	15	3,150,228.
16 Total assets. Add lines 1 through 15 (must equal line 34)	43,953,917.	16	45,973,403.	
Liabilities	17 Accounts payable and accrued expenses	240,947.	17	130,835.
	18 Grants payable	190,847.	18	188,822.
	19 Deferred revenue	142,388.	19	110,831.
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	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	2,041,486.	25	2,176,748.
	26 Total liabilities. Add lines 17 through 25	2,615,668.	26	2,607,236.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	3,619,365.	27	3,644,755.
	28 Temporarily restricted net assets	9,720,470.	28	11,699,462.
	29 Permanently restricted net assets	27,998,414.	29	28,021,950.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	41,338,249.	33	43,366,167.	
34 Total liabilities and net assets/fund balances	43,953,917.	34	45,973,403.	

Part XI Reconciliation of Net Assets

Check 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	6,192,274.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,057,805.
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,865,531.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	41,338,249.
5	Net unrealized gains (losses) on investments	5	3,670,340.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	223,109.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	43,366,167.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
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:
 Separate basis Consolidated basis Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
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:
 Separate basis Consolidated basis 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?
If the organization changed either its oversight process or selection process during the tax year, explain in 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 Single Audit Act and OMB Circular A-133?
- 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 in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a	X	
3b	X	

Form 990 (2013)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization **PACIFIC SCHOOL OF RELIGION** Employer identification number **94-1186179**

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III - Functionally integrated
 - d Type III - Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
Total									

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2013

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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
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)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2013. 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		<input type="checkbox"/>
b 33 1/3% support test - 2012. 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		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2013. 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2012. 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
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		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 in 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 IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2013. 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 - 2012. 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 **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12.

Also complete this part for any additional information. (See instructions).

Multiple horizontal lines for supplemental information.

Schedule B

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and
its instructions is at www.irs.gov/form990 .

OMB No. 1545-0047

2013

Name of the organization

PACIFIC SCHOOL OF RELIGION

Employer identification number

94-1186179

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$ _____

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization PACIFIC SCHOOL OF RELIGION	Employer identification number 94-1186179
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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	ARCUS FOUNDATION 303 N ROSE STREET, SUITE 218 KALAMAZOO, MI 49007-3847	\$ 98,337.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2	EVELYN & WALTER HAAS, JR. FUND 114 SANSOME STREET, SUITE 600 SAN FRANCISCO, CA 94104	\$ 120,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	REV. DIANE KENNEY AND DR. DARELL WEIST 619 LEYDEN LANE CLAREMONT, CA 91711	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	WILLIAM AND LINDA MCKINNEY PO BOX 359 WEST HYANNISPORT, MA 02672-0359	\$ 17,401.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
5	NORTHERN CALIFORNIA/NEVADA CONFERENCE/UCC 5366 BRIAR RIDGE DRIVE CASTRO VALLEY, CA 94552	\$ 12,188.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	DR. DAVID OURISMAN 1522 SUMMIT ROAD BERKELEY, CA 94708-2217	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PACIFIC SCHOOL OF RELIGION	Employer identification number 94-1186179
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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	JULIEN PHILLIPS 1360 HAYNE ROAD HILLSBOROUGH, CA 94010-6752	\$ 18,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	MRS. KAY RIDDELL 1850 ALICE STREET, APT. 913 OAKLAND, CA 94612-4108	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	UNITED CHURCH FOUNDATION 475 RIVERSIDE DRIVE, SUITE 1020 NEW YORK, NY 10115-0059	\$ 12,312.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	ATKINSON FOUNDATION 1720 S AMPHLETT BOULEVARD, SUITE 100 SAN MATEO, CA 94402-2710	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	MRS. MITZI HENDERSON 850 WEBSTER STREET, APT. 623 PALO ALTO, CA 94301-2837	\$ 7,843.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	STEPHEN AND JUDITH STERNER 208 BRIARLEDGE DRIVE SENECA, SC 29672-0461	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PACIFIC SCHOOL OF RELIGION	Employer identification number 94-1186179
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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
13	UNITED CHURCH OF CHRIST 700 PROSPECT AVENUE, E CLEVELAND, OH 44115-1100	\$ 8,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	MR. STANLEY B. WATSON 49 CARMELITA STREET SAN FRANCISCO, CA 94117-3312	\$ 5,250.	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.)

Name of organization PACIFIC SCHOOL OF RELIGION	Employer identification number 94-1186179
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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
<u>1</u>	PUBLICLY TRADED STOCK _____ _____ _____	\$ <u>98,337.</u>	<u>04/09/14</u>
<u>4</u>	PUBLICLY TRADED STOCK _____ _____ _____	\$ <u>16,555.</u>	<u>11/18/13</u>
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

Name of organization PACIFIC SCHOOL OF RELIGION	Employer identification number 94-1186179
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Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. 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.) ▶ \$ _____
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
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ **Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.**

OMB No. 1545-0047

2013
Open to Public Inspection

Name of the organization PACIFIC SCHOOL OF RELIGION **Employer identification number** 94-1186179

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

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

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
- Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- Number of states where property subject to conservation easement is located ▶ _____
- Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
- Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____
- Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____
- Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
- 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" to Form 990, Part IV, line 8.

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

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ <u>5,002.</u>
- If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other DISPLAY AND EDUCATIONAL

- 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" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:

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

- 2a Did the organization include an amount on Form 990, Part X, line 21? 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" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	41,143,486.	38,137,069.	41,038,657.	36,470,085.	34,186,959.
b Contributions	106.	147,993.	34,668.	194,174.	362,943.
c Net investment earnings, gains, and losses	4,396,514.	4,513,117.	-1,000,108.	6,435,198.	4,345,206.
d Grants or scholarships	787,344.	874,665.	1,284,011.	966,944.	579,888.
e Other expenditures for facilities and programs	881,025.	780,028.	652,137.	1,093,856.	1,845,135.
f Administrative expenses					
g End of year balance	43,871,737.	41,143,486.	38,137,069.	41,038,657.	36,470,085.

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

- a Board designated or quasi-endowment 17.16 %
- b Permanent endowment 63.23 %
- c Temporarily restricted endowment 19.61 %

The percentages in 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
- (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to 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		518,830.		518,830.
b Buildings		4,236,523.	3,518,026.	718,497.
c Leasehold improvements		4,417,726.	3,616,911.	800,815.
d Equipment		765,105.	752,409.	12,696.
e Other		5,002.		5,002.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) 2,055,840.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to 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. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to 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. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) BENEFICIAL INTEREST IN TRUSTS HELD BY OTHERS	3,150,228.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	3,150,228.

Part X Other Liabilities.

Complete if the organization answered "Yes" to 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) ASSET RETIREMENT OBLIGATIONS	722,000.
(3) FUNDS HELD FOR OTHERS	21,651.
(4) LIABILITIES TO BENEFICIARIES OF	
(5) SPLIT-INTEREST AGREEMENTS	1,433,097.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	2,176,748.

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 FIN 48 (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" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	8,804,289.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a	3,670,340.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	102,342.	
e	Add lines 2a through 2d	2e		3,772,682.
3	Subtract line 2e from line 1	3		5,031,607.
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	150,946.	
b	Other (Describe in Part XIII.)	4b	1,009,721.	
c	Add lines 4a and 4b	4c		1,160,667.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		6,192,274.

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

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

1	Total expenses and losses per audited financial statements		1	6,776,371.
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		0.
3	Subtract line 2e from line 1	3		6,776,371.
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	150,946.	
b	Other (Describe in Part XIII.)	4b	1,130,488.	
c	Add lines 4a and 4b	4c		1,281,434.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		8,057,805.

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 III, LINE 4:

PSR MAINTAINS COLLECTIONS OF FINE ART, BOOKS AND ARCHAEOLOGICAL ARTIFACTS. THESE ITEMS ARE USED IN THE STUDY OF SUBJECTS SUCH AS ART AND RELIGION, HISTORY AND SCRIPTURAL STUDIES. STUDENTS EXAMINE ART, BOOKS AND ARTIFACTS AS PART OF THEIR STUDIES.

PART V, LINE 4:

ENDOWMENTS SUPPORT THE PROGRAMS OF THE SCHOOL, INCLUDING PROVIDING STUDENT FINANCIAL AID AND FUNDING FACULTY POSITIONS.

PART X, LINE 2:

THE SCHOOL FOLLOWS THE ACCOUNTING STANDARDS FOR CONTINGENCIES

Part XIII Supplemental Information (continued)

IN EVALUATING UNCERTAIN TAX POSITIONS. THIS GUIDANCE PRESCRIBES RECOGNITION THRESHOLD PRINCIPLES FOR THE FINANCIAL STATEMENT RECOGNITION OF TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN THAT ARE NOT CERTAIN TO BE REALIZED. NO LIABILITY HAS BEEN RECOGNIZED BY THE SCHOOL FOR UNCERTAIN TAX POSITIONS AS OF JUNE 30, 2014 AND 2013. THE SCHOOL'S TAX RETURNS ARE SUBJECT TO REVIEW AND EXAMINATION BY FEDERAL AND STATE AUTHORITIES. THE TAX RETURNS FOR FISCAL YEAR 2011 AND THEREAFTER ARE OPEN TO EXAMINATION BY FEDERAL AND STATE AUTHORITIES.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

ACTUARIAL ADJUSTMENT	223,749.
ALLOWANCE FOR UNCOLLECTIBLE CONTRIBUTIONS	-640.
STRATEGIC VISIONING COSTS	-61,701.
REAL ESTATE PROJECT COSTS	-59,066.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	102,342.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

SCHOLARSHIPS AND GRANTS	1,009,721.
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PART XII, LINE 4B - OTHER ADJUSTMENTS:

SCHOLARSHIPS AND GRANTS	1,009,721.
STRATEGIC VISIONING COSTS	61,701.
REAL ESTATE PROJECT COSTS	59,066.
TOTAL TO SCHEDULE D, PART XII, LINE 4B	1,130,488.

SCHEDULE E
(Form 990 or 990-EZ)

Schools

OMB No. 1545-0047

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**

▶ **Attach to Form 990 or Form 990-EZ.**

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **Information about Schedule E (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

Name of the organization

PACIFIC SCHOOL OF RELIGION

Employer identification number

94-1186179

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	X	
THE SCHOOL PUBLICIZES ITS RACIALLY NONDISCRIMINATORY POLICY IN ALL PRINTED MATERIALS SENT TO STUDENTS AND ON ITS WEBSITE.		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" to either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II	X	

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

Schedule E (Form 990 or 990-EZ) (2013)

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable.
Also complete this part to provide any other additional information.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

THE SCHOOL RECEIVES FEDERAL AID FOR FINANCIAL AID PROGRAMS.

Multiple horizontal lines for supplemental information.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States
Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

PACIFIC SCHOOL OF RELIGION

Employer identification number

94-1186179

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

Yes No

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

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

3 Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) (2013)

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to 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 non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
SCHOLARSHIPS AND GRANTS PROVIDED AS FINANCIAL AID TO STUDENTS	129	1,009,721.	0.		

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:

THE SCHOOL PROVIDES FINANCIAL AID GRANTS THAT MAY BE USED FOR
TUITION AND FEES ONLY.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.**

Name of the organization **PACIFIC SCHOOL OF RELIGION** Employer identification number **94-1186179**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	2	114,892.	FAIR MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** **0**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) (2013)

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

REPRESENTS THE NUMBER OF DONORS

Multiple horizontal lines for supplemental information.

SCHEDULE O
(Form 990 or 990-EZ)

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 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

PACIFIC SCHOOL OF RELIGION

Employer identification number

94-1186179

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE PACIFIC SCHOOL OF RELIGION IS A MULTI-DENOMINATIONAL CHRISTIAN SEMINARY. IT IS COMMITTED TO SERVING GOD BY EQUIPPING HISTORIC AND EMERGING FAITH COMMUNITIES FOR MINISTRIES OF COMPASSION AND JUSTICE IN A CHANGING WORLD. IT HAS FORMAL RELATIONSHIPS WITH THREE DENOMINATIONS: THE UNITED CHURCH OF CHRIST, THE UNITED METHODIST CHURCH, AND THE CHRISTIAN CHURCH (DISCIPLES OF CHRIST).

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

LEADERSHIP AND TO BE A CENTER AND RESOURCE FOR CHRISTIAN THOUGHT IN AN INTERFAITH AND PLURALISTIC CONTEXT. WE AFFIRM OUR ECUMENICAL AND CHRISTIAN HERITAGE AND COMMITMENT AS AN OPEN AND AFFIRMING COMMUNITY THAT HONORS DIVERSITY AND PRESSES TOWARD RACIAL, GENDER, SEXUAL ORIENTATION, ECOLOGICAL, AND ECONOMIC JUSTICE. PSR'S COMMITMENTS FIND EXPRESSION IN INNOVATIVE PROGRAMS OF SCHOLARSHIP AND EDUCATION FOR CLERGY AND LAITY. STRONG FAITH COMMUNITIES REQUIRE AN INTEGRATION OF FAITH AND REASON, THEORY AND PRACTICE, PIETY AND CRITICAL INTELLECT, TRADITION AND CREATIVITY. WE SEEK TO EMBODY THESE VALUES AND DISCIPLINES IN OUR PROGRAMS AND OUR COMMON LIFE.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

GENERAL INSTITUTIONAL SUPPORT.

EXPENSES \$ 806,592. INCLUDING GRANTS OF \$ 0. REVENUE \$ 130,177.

FORM 990, PART VI, SECTION A, LINE 3:

THE ORGANIZATION HIRED FLG PARTNERS, LLC TO PROVIDE A PART

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

Schedule O (Form 990 or 990-EZ) (2013)

332211
09-04-13

Name of the organization

PACIFIC SCHOOL OF RELIGION

Employer identification number

94-1186179

TIME CHIEF FINANCIAL OFFICER. THE OFFICER PROVIDED WAS RESPONSIBLE FOR THE FINANCIAL REPORTING, PLANNING AND OPERATING BUDGET REPORTING FOR THE ORGANIZATION. THIS ENGAGEMENT ENDED 1/31/14.

FORM 990, PART VI, SECTION A, LINE 4:

THE BYLAWS WERE AMENDED TO CHANGE THE SIZE AND COMPOSITION OF THE BOARD OF TRUSTEES. THE SIZE OF THE BOARD SHALL NOT BE FEWER THAN 15 NOR MORE THAN 21. THE EXACT NUMBER OF TRUSTEES SHALL BE SET WITHIN THESE LIMITS BY ACTION OF THE BOARD OF TRUSTEES FROM TIME TO TIME. ANY VACANCY FOR AN UNEXPIRED TERM ON THE BOARD MAY BE FILLED BY THE REMAINING TRUSTEES PRESENT AT ANY MEETING OF THE BOARD, ALTHOUGH THE NUMBER OF REMAINING TRUSTEES MAY BE FEWER THAN 15.

THE BOARD ALSO CREATED TWO MORE STANDING COMMITTEES EACH CONSISTING OF THREE OR MORE TRUSTEES, INCLUDING THE CHAIRPERSON AND THE PRESIDENT OF THE SCHOOL WHO SHALL BE VOTING EX OFFICIO MEMBERS OF ALL STANDING COMMITTEES TO SERVE AT THE PLEASURE OF THE BOARD OF TRUSTEES.

FORM 990, PART VI, SECTION B, LINE 11:

THE BOARD OF DIRECTORS RECEIVED A FULL COPY OF THE 990 FOR THEIR REVIEW BEFORE FILING WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

CONFLICT OF INTEREST POLICIES ARE DISTRIBUTED TO MEMBERS OF THE BOARD OF TRUSTEES IN OCTOBER OF EVERY YEAR. MEMBERS OF THE BOARD COMPLETE, SIGN AND RETURN DISCLOSURE STATEMENTS INDICATING THAT THEY HAVE READ THE CONFLICT OF INTEREST POLICY AND DISCLOSED ANY POTENTIAL CONFLICTS OF INTEREST.

Name of the organization PACIFIC SCHOOL OF RELIGION	Employer identification number 94-1186179
--	--

FORM 990, PART VI, SECTION B, LINE 15:

INDEPENDENT MEMBERS OF THE BOARD COMPRISE THE COMPENSATION COMMITTEE. THE COMMITTEE REVIEWS COMPARABLE SALARIES AND BENEFITS BEFORE ESTABLISHING COMPENSATION FOR THE PRESIDENT.

OTHER OFFICERS OR KEY EMPLOYEES: COMPARATIVE DATA IS REVIEWED PRIOR TO ESTABLISHMENT OF COMPENSATION.

FORM 990, PART VI, SECTION C, LINE 19:

THESE DOCUMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

CONSORTIAL SHARED SERVICES:

PROGRAM SERVICE EXPENSES	430,857.
MANAGEMENT AND GENERAL EXPENSES	541,743.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	972,600.

STRATEGIC VISIONING CONSULTING:

PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	29,652.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	29,652.

HONORARIUMS:

PROGRAM SERVICE EXPENSES	63,655.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	2,828.

Name of the organization PACIFIC SCHOOL OF RELIGION	Employer identification number 94-1186179
--	--

TOTAL EXPENSES 66,483.

OTHER PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES 166,392.

MANAGEMENT AND GENERAL EXPENSES 121,719.

FUNDRAISING EXPENSES 22,464.

TOTAL EXPENSES 310,575.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 1,379,310.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

ACTUARIAL ADJUSTMENT 223,749.

DECREASE IN ALLOWANCE FOR UNCOLLECTIBLE CONTRIBUTIONS

RECEIVABLES -640.

TOTAL TO FORM 990, PART XI, LINE 9 223,109.

PART XII, LINE 2C:

THE ORGANIZATION HAS NOT CHANGED ITS OVERSIGHT AND SELECTION PROCESS FOR THE AUDIT OF THE FINANCIAL STATEMENTS DURING THE TAX YEAR.

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

PACIFIC SCHOOL OF RELIGION

Employer identification number

94-1186179

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

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

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
PACIFIC DISCIPLES LLC - 26-2691831, 1798 SCENIC AVE, BERKELEY, CA 94709	RENTAL PROPERTY	CA	N/A	UNRELATED	-988.	0.		X	N/A	X		50.00%

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
CHARITABLE REMAINDER UNITRUSTS (4)	CHARITABLE TRUSTS	CA		TRUST					X
POOLED INCOME FUND (5)	CHARITABLE TRUSTS	CA		TRUST					X

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)	X	
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)	X	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) PACIFIC DISCIPLES LLC	S	33,707.	CASH
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under section 512-514)	(e) Are all partners sec. 501(c)(3) orgs.?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

For calendar year 2013 or other tax year beginning JUL 1, 2013, and ending JUN 30, 2014

2013

Department of the Treasury
Internal Revenue Service

▶ Information about Form 990-T and its instructions is available at www.irs.gov/form990t.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

A Check box if address changed

Name of organization (Check box if name changed and see instructions.)

D Employer identification number (Employees' trust, see instructions.)

B Exempt under section
 501(c)(3))
 408(e) 220(e)
 408A 530(a)
 529(a)

Print or Type

PACIFIC SCHOOL OF RELIGION

94-1186179

Number, street, and room or suite no. If a P.O. box, see instructions.

1798 SCENIC AVE

E Unrelated business activity codes (See instructions.)

City or town, state or province, country, and ZIP or foreign postal code

BERKELEY, CA 94709

532000

C Book value of all assets at end of year
45,973,403.

F Group exemption number (See instructions.) ▶

G Check organization type ▶ 501(c) corporation 501(c) trust 401(a) trust Other trust

H Describe the organization's primary unrelated business activity. ▶ **SEE STATEMENT 1**

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ Yes No

If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **PATRICK O'LEARY** Telephone number ▶ **510-849-8200**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales			
b Less returns and allowances			
c Balance	1c		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4 a Capital gain net income (attach Form 8949 and Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from partnerships and S corporations (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7		
8 Interest, annuities, royalties, and rents from controlled organizations (Sch. F)	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	11		
12 Other income (See instructions; attach schedule.)	12		
13 Total. Combine lines 3 through 12	13	0.	

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)
(Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K)	14	
15 Salaries and wages	15	
16 Repairs and maintenance	16	
17 Bad debts	17	
18 Interest (attach schedule)	18	
19 Taxes and licenses	19	
20 Charitable contributions (See instructions for limitation rules.)	20	
21 Depreciation (attach Form 4562)	21	
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	22b
23 Depletion	23	
24 Contributions to deferred compensation plans	24	
25 Employee benefit programs	25	
26 Excess exempt expenses (Schedule I)	26	
27 Excess readership costs (Schedule J)	27	
28 Other deductions (attach schedule)	28	
29 Total deductions. Add lines 14 through 28	29	0.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	0.
31 Net operating loss deduction (limited to the amount on line 30)	31	SEE STATEMENT 2
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32	0.
33 Specific deduction (Generally \$1,000, but see instructions for exceptions.)	33	1,000.
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34	0.

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and:		
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):	(1) \$ _____ (2) \$ _____ (3) \$ _____	
b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750)	\$ _____	
(2) Additional 3% tax (not more than \$100,000)	\$ _____	
c Income tax on the amount on line 34		35c 0.
36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from:		
<input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)		36
37 Proxy tax. See instructions		37
38 Alternative minimum tax		38
39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies		39 0.

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	40a	
b Other credits (see instructions)	40b	
c General business credit. Attach Form 3800	40c	
d Credit for prior year minimum tax (attach Form 8801 or 8827)	40d	
e Total credits. Add lines 40a through 40d		40e
41 Subtract line 40e from line 39		41 0.
42 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)		42
43 Total tax. Add lines 41 and 42		43 0.
44a Payments: A 2012 overpayment credited to 2013	44a	
b 2013 estimated tax payments	44b	
c Tax deposited with Form 8868	44c	
d Foreign organizations: Tax paid or withheld at source (see instructions)	44d	
e Backup withholding (see instructions)	44e	
f Credit for small employer health insurance premiums (Attach Form 8941)	44f	
g Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total	44g	
45 Total payments. Add lines 44a through 44g		45
46 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		46
47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed		47 0.
48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid		48 0.
49 Enter the amount of line 48 you want: Credited to 2014 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>		49

Part V Statements Regarding Certain Activities and Other Information (see instructions)

1 At any time during the 2013 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here	Yes	No
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$		

Schedule A - Cost of Goods Sold. Enter method of inventory valuation **N/A**

1 Inventory at beginning of year	1		6 Inventory at end of year	6	
2 Purchases	2		7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3 Cost of labor	3		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
4a Additional section 263A costs (att. schedule)	4a				
b Other costs (attach schedule)	4b				
5 Total. Add lines 1 through 4b	5				

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

Sign Here

Signature of officer: _____ Date: _____ Title: **PRESIDENT**

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

Paid Preparer Use Only

Print/Type preparer's name: **LAWRENCE H. MOHR, CPA** Preparer's signature: **LAWRENCE H. MOHR, CPA** Date: **05/11/15** Check if self-employed PTIN: **P00447603**

Firm's name: **BAKER TILLY VIRCHOW KRAUSE, LLP** Firm's EIN: **39-0859910**

Firm's address: **225 S 6TH ST #2300 MINNEAPOLIS, MN 55402** Phone no. **612.876.4500**

FORM 990-T DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED STATEMENT 1
 BUSINESS ACTIVITY

RENTAL REAL ESTATE INCOME FROM PASSTHROUGH ENTITY

TO FORM 990-T, PAGE 1

FORM 990-T NET OPERATING LOSS DEDUCTION STATEMENT 2

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/09	48,388.	0.	48,388.	48,388.
06/30/10	36,440.	0.	36,440.	36,440.
06/30/12	20,010.	0.	20,010.	20,010.
06/30/13	42,177.	0.	42,177.	42,177.
NOL CARRYOVER AVAILABLE THIS YEAR			147,015.	147,015.

• If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box **X**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization or other filer, see instructions. PACIFIC SCHOOL OF RELIGION	Employer identification number (EIN) or 94-1186179
	Number, street, and room or suite no. If a P.O. box, see instructions. 1798 SCENIC AVE	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BERKELEY, CA 94709	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

PATRICK O'LEARY

• The books are in the care of **1798 SCENIC AVENUE - BERKELEY, CA 94709**
 Telephone No. **510-849-8200** Fax No.

• If the organization does not have an office or place of business in the United States, check this box

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until **MAY 15, 2015**.

5 For calendar year , or other tax year beginning **JUL 1, 2013**, and ending **JUN 30, 2014**.

6 If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

7 State in detail why you need the extension
ADDITIONAL TIME IS NEEDED IN ORDER TO PREPARE A COMPLETE AND ACCURATE TAX RETURN.

8a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$ 0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$ 0.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$ 0.

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature Title Date

**California Exempt Organization
Annual Information Return**

Calendar Year 2013 or fiscal year beginning (mm/dd/yyyy) **07/01/2013**, and ending (mm/dd/yyyy) **06/30/2014**

Corporation/Organization Name PACIFIC SCHOOL OF RELIGION			California corporation number 0007401
Address (suite, room, or PMB no.) 1798 SCENIC AVE			FEIN 94-1186179
City BERKELEY	State CA	ZIP Code 94709	

A First Return Yes No

B Amended Information Return Yes No

C IRC Section 4947(a)(1) trust Yes No

D Final Information Return?
 Dissolved Surrendered (Withdrawn)
 Merged/Reorganized Enter date: (mm/dd/yyyy) _____

E Check accounting method:
 (1) Cash (2) Accrual (3) Other

F Federal return filed?
 (1) 990T (2) 990 PF (3) Sch H (990)

G Is this a group filing for the subordinates/affiliates? ... Yes No
If "Yes," attach a roster. See instructions

H Is this organization in a group exemption? Yes No
If "Yes," what is the parent's name? _____

I Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? Yes No
If "Yes," explain, and attach copies of revised documents.

J If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign, or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? Yes No
If "Yes," complete and attach form FTB 3509.

K Is the organization exempt under R&TC Section 23701g? Yes No
If "Yes," enter the gross receipts from nonmember sources \$ _____

L If organization is exempt under R&TC Section 23701d and is exclusively religious, educational, or charitable, and is supported primarily (50% or more) by public contributions, check box. No filing fee is required.

M Is the organization a Limited Liability Company? Yes No

N Did the organization file Form 100 or Form 109 to report taxable income? Yes No

O Is the organization under audit by the IRS or has the IRS audited in a prior year? Yes No

Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	5,524,678.00
	2	Gross dues and assessments from members and affiliates	00
	3	Gross contributions, gifts, grants, and similar amounts received STMT 1	667,596.00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. STMT 2	
	5	Cost of goods sold	00
	6	Cost or other basis, and sales expenses of assets sold	00
	7	Total costs. Add line 5 and line 6	00
	8	Total gross income. Subtract line 7 from line 4	6,192,274.00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	8,057,805.00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	-1,865,531.00
Filing Fee	11	Filing fee \$10 or \$25. See General Instruction F	N/A 00
	12	Total payments	00
	13	Penalties and Interest. See General Instruction J	00
	14	Use tax. See General Instruction K	00
	15	Balance due. Add line 11, line 13, and line 14. Then subtract line 12 from the result	00

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

Sign Here	Signature of officer LAWRENCE H. MOHR, CPA	Title PRESIDENT	Date 05/11/15	Telephone 510-849-8200
	Preparer's signature LAWRENCE H. MOHR, CPA	Date 05/11/15	Check if self-employed <input type="checkbox"/>	PTIN P00447603
Paid Preparer's Use Only	Firm's name (or yours, if self-employed) and address BAKER TILLY VIRCHOW KRAUSE, LLP 225 S 6TH ST #2300 MINNEAPOLIS, MN 55402	Telephone 39-0859910	Telephone 612.876.4500	
	May the FTB discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

328951 11-14-13

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1	00		
	2	Interest	•	2	891,442.00		
	3	Dividends	•	3	00		
	4	Gross rents	•	4	45,560.00		
	5	Gross royalties	•	5	00		
	6	Gross amount received from sale of assets (See Instructions)	STATEMENT 3	•	6	454,317.00	
	7	Other income	SEE STATEMENT 4	•	7	4,133,359.00	
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1		•	8	5,524,678.00	
	9	Contributions, gifts, grants, and similar amounts paid	STATEMENT 5	•	9	1,009,721.00	
	10	Disbursements to or for members		•	10	00	
	11	Compensation of officers, directors, and trustees	SEE STATEMENT 6	•	11	385,647.00	
	12	Other salaries and wages		•	12	2,642,419.00	
	Expenses and Disbursements	13	Interest	•	13	-17,629.00	
		14	Taxes	•	14	135,210.00	
		15	Rents	•	15	606,132.00	
		16	Depreciation and depletion (See instructions)	•	16	237,371.00	
		17	Other Expenses and Disbursements	SEE STATEMENT 7	•	17	3,058,934.00
		18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9		•	18	8,057,805.00

Schedule L Balance Sheets	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		10,262,499.		• 4,625,447.
2 Net accounts receivable		135,905.		• 166,839.
3 Net notes receivable STMT 8		258,535.		• 228,054.
4 Inventories				•
5 Federal and state government obligations				•
6 Investments in other bonds				•
7 Investments in stock STMT 9		27,592,032.		• 34,134,612.
8 Mortgage loans				•
9 Other investments STMT 10		491,520.		• 1,456,825.
10 a Depreciable assets	9,424,356.		9,424,356.	
b Less accumulated depreciation	(7,684,506.)	1,739,850.	(7,887,346.)	1,537,010.
11 Land		518,830.		• 518,830.
12 Other assets STMT 11		2,954,746.		• 3,305,786.
13 Total assets		43,953,917.		45,973,403.
Liabilities and net worth				
14 Accounts payable		240,947.		• 130,835.
15 Contributions, gifts, or grants payable		190,847.		• 188,822.
16 Bonds and notes payable				•
17 Mortgages payable				•
18 Other liabilities STMT 12		2,183,874.		2,287,579.
19 Capital stock or principle fund				•
20 Paid-in or capital surplus. Attach reconciliation				•
21 Retained earnings or income fund		41,338,249.		• 43,366,167.
22 Total liabilities and net worth		43,953,917.		45,973,403.

Schedule M-1 Reconciliation of income per books with income per return			
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.			
1 Net income per books	• 2,027,918.	7 Income recorded on books this year not included in this return. STMT 13	• 3,893,449.
2 Federal income tax	•	8 Deductions in this return not charged against book income this year	•
3 Excess of capital losses over capital gains	•	9 Total. Add line 7 and line 8	3,893,449.
4 Income not recorded on books this year	•	10 Net income per return.	
5 Expenses recorded on books this year not deducted in this return	•	Subtract line 9 from line 6	-1,865,531.
6 Total. Add line 1 through line 5	2,027,918.		

FORM 199

CASH CONTRIBUTIONS OF \$5000 OR MORE
INCLUDED ON PART I, LINE 3

STATEMENT 1

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
EVELYN & WALTER HAAS, JR. FUND	114 SANSOME STREET, SUITE 600 SAN FRANCISCO, CA 94104		120,000.
REV. DIANE KENNEY AND DR. DARELL WEIST	619 LEYDEN LANE CLAREMONT, CA 91711		10,000.
NORTHERN CALIFORNIA/NEVADA CONFERENCE/UCC	5366 BRIAR RIDGE DRIVE CASTRO VALLEY, CA 94552		12,188.
DR. DAVID OURISMAN	1522 SUMMIT ROAD BERKELEY, CA 94708-2217		10,000.
JULIEN PHILLIPS	1360 HAYNE ROAD HILLSBOROUGH, CA 94010-6752		18,250.
MRS. KAY RIDDELL	1850 ALICE STREET, APT. 913 OAKLAND, CA 94612-4108		20,000.
UNITED CHURCH FOUNDATION	475 RIVERSIDE DRIVE, SUITE 1020 NEW YORK, NY 10115-0059		12,312.
ATKINSON FOUNDATION	1720 S AMPHLETT BOULEVARD, SUITE 100 SAN MATEO, CA 94402-2710		5,000.
MRS. MITZI HENDERSON	850 WEBSTER STREET, APT. 623 PALO ALTO, CA 94301-2837		7,843.
STEPHEN AND JUDITH STERNER	208 BRIARLEDGE DRIVE SENECA, SC 29672-0461		6,000.
UNITED CHURCH OF CHRIST	700 PROSPECT AVENUE, E CLEVELAND, OH 44115-1100		8,500.
MR. STANLEY B. WATSON	49 CARMELITA STREET SAN FRANCISCO, CA 94117-3312		5,250.

TOTAL INCLUDED ON LINE 3

235,343.

FORM 199

NONCASH CONTRIBUTIONS OF \$5000 OR MORE
INCLUDED ON PART I, LINE 3

STATEMENT 2

CONTRIBUTOR'S NAME

CONTRIBUTOR'S ADDRESS

ARCUS FOUNDATION

303 N ROSE STREET, SUITE 218 KALAMAZOO, MI
49007-3847

PROPERTY DESCRIPTION

DATE OF GIFT

FMV OF GIFT

AMOUNT OF GIFT

PUBLICLY TRADED STOCK

04/09/14

98,337.

98,337.

CONTRIBUTOR'S NAME

CONTRIBUTOR'S ADDRESS

WILLIAM AND LINDA MCKINNEY

PO BOX 359 WEST HYANNISPORT, MA 02672-0359

PROPERTY DESCRIPTION

DATE OF GIFT

FMV OF GIFT

AMOUNT OF GIFT

PUBLICLY TRADED STOCK

11/18/13

16,555.

17,401.

TOTAL INCLUDED ON LINE 3

115,738.

FORM 199

GROSS AMOUNT FROM SALE OF ASSETS

STATEMENT 3

DESCRIPTION

DATE ACQUIRED

DATE SOLD

METHOD ACQUIRED

RARE BOOKS

DONATED

COST OR OTHER BASIS

DEPREC.

EXPENSE OF SALE

GROSS SALES PRICE

0.

0.

0.

454,317.

TOTAL TO FORM 199, PAGE 2, LN 6

0.

0.

0.

454,317.

FORM 199

OTHER INCOME

STATEMENT 4

DESCRIPTION

AMOUNT

OTHER SUPPORT/MISC. INCOME	1,013.
PASS-THROUGH INCOME FROM SUBSIDIARY	-988.
SHARED FACULTY/STAFF	129,164.
TUITION AND FEES	2,459,099.
AUXILIARY ENTERPRISES	1,545,071.
TOTAL TO FORM 199, PART II, LINE 7	4,133,359.

FORM 199

CASH CONTRIBUTIONS, GIFTS, GRANTS
AND SIMILAR AMOUNTS PAID

STATEMENT 5

ACTIVITY CLASSIFICATION: SCHOLARSHIPS

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
STUDENTS	1798 SCENIC AVENUE - BERKELEY, CA 94709	STUDENTS	1,009,721.

TOTAL FOR THIS ACTIVITY 1,009,721.

TOTAL INCLUDED ON FORM 199, PART II, LINE 9 1,009,721.

FORM 199

COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES

STATEMENT 6

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
DON HILL 1798 SCENIC AVE BERKELEY, CA 94709	VICE CHAIR 5.00	0.
MORRIS R. WRIGHT 1798 SCENIC AVE BERKELEY, CA 94709	TREASURER 5.00	0.
PHYLLIS E. HUNT 1798 SCENIC AVE BERKELEY, CA 94709	SECRETARY 5.00	0.
JULIEN PHILLIPS 1798 SCENIC AVE BERKELEY, CA 94709	CHAIR OF THE BOARD 5.00	0.
ANN APPERT 1798 SCENIC AVE BERKELEY, CA 94709	BOARD OF TRUSTEES 5.00	0.
STAN BARKEY 1798 SCENIC AVE BERKELEY, CA 94709	BOARD OF TRUSTEES 5.00	0.
JON BERQUIST 1798 SCENIC AVE BERKELEY, CA 94709	BOARD OF TRUSTEES 5.00	0.
M. L. DANIEL 1798 SCENIC AVE BERKELEY, CA 94709	BOARD OF TRUSTEES 5.00	0.
PAT DE JONG 1798 SCENIC AVE BERKELEY, CA 94709	BOARD OF TRUSTEES 5.00	0.
DARNELL FENNELL 1798 SCENIC AVE BERKELEY, CA 94709	BOARD OF TRUSTEES 5.00	0.
YVETTE FLUNDER 1798 SCENIC AVE BERKELEY, CA 94709	BOARD OF TRUSTEES 5.00	0.

PACIFIC SCHOOL OF RELIGION

94-1186179

LYNNE HINTON 1798 SCENIC AVE BERKELEY, CA 94709	BOARD OF TRUSTEES 5.00	0.
LINDA JARAMILLO 1798 SCENIC AVE BERKELEY, CA 94709	BOARD OF TRUSTEES 5.00	0.
KUEI JUNG LI 1798 SCENIC AVE BERKELEY, CA 94709	BOARD OF TRUSTEES 5.00	0.
CONNIE K.Y. FONG MITCHELL 1798 SCENIC AVE BERKELEY, CA 94709	BOARD OF TRUSTEES 5.00	0.
ROBERT PHILLIPS 1798 SCENIC AVE BERKELEY, CA 94709	BOARD OF TRUSTEES 5.00	0.
STANLEY WATSON 1798 SCENIC AVE BERKELEY, CA 94709	BOARD OF TRUSTEES 5.00	0.
STEPHEN L. STERNER 1798 SCENIC AVE BERKELEY, CA 94709	PRESIDENT (SERVED TILL 5.3 37.00	150,515.
BERNARD SCHLAGER 1798 SCENIC AVE BERKELEY, CA 94709	PRESIDENT, FORMER ACADEMIC 37.00	162,707.
RANDOLPH MILLER 1798 SCENIC AVE BERKELEY, CA 94709	ACADEMIC DEAN 37.00	14,387.
PATRICK O'LEARY 1798 SCENIC AVE BERKELEY, CA 94709	CHIEF BUSINESS OFFICER 37.00	58,038.

TOTAL TO FORM 199, PART II, LINE 11

385,647.

FORM 199

OTHER EXPENSES

STATEMENT 7

DESCRIPTION	AMOUNT
COST OF SALES - AUX SVC	130,093.
TAXES, FEES AND INSTITU	74,234.
EMPLOYEE RECRUITMENT AN	47,117.
OTHER EXPENSES	19,890.
	0.
PENSION PLAN CONTRIBUTIONS	132,833.
OTHER EMPLOYEE BENEFITS	381,796.
LEGAL FEES	8,977.
ACCOUNTING FEES	104,682.
INVESTMENT MANAGEMENT FEES	150,946.
OTHER PROFESSIONAL FEES	1,379,310.
OFFICE EXPENSES	168,175.
INFORMATION TECHNOLOGY	61,785.
TRAVEL	200,913.
CONFERENCES AND CONVENTIONS	102,870.
INSURANCE	95,313.
TOTAL TO FORM 199, PART II, LINE 17	3,058,934.

FORM 199

NET NOTES RECEIVABLE

STATEMENT 8

DESCRIPTION	BEG. OF YEAR	END OF YEAR
NOTES AND LOANS RECEIVABLE, NET	258,535.	228,054.
TOTAL TO FORM 199, SCHEDULE L, LINE 3	258,535.	228,054.

FORM 199

INVESTMENTS IN STOCK

STATEMENT 9

DESCRIPTION	BEG. OF YEAR	END OF YEAR
PUBLICLY TRADED SECURITIES	27,592,032.	34,134,612.
TOTAL TO FORM 199, SCHEDULE L, LINE 7	27,592,032.	34,134,612.

FORM 199	OTHER INVESTMENTS	STATEMENT 10
DESCRIPTION	BEG. OF YEAR	END OF YEAR
REAL ESTATE FUNDS	456,825.	1,456,825.
INVESTMENT IN LLC	34,695.	0.
TOTAL TO FORM 199, SCHEDULE L, LINE 9	491,520.	1,456,825.

FORM 199	OTHER ASSETS	STATEMENT 11
DESCRIPTION	BEG. OF YEAR	END OF YEAR
PLEDGES AND GRANTS RECEIVABLE	44,986.	112,482.
PREPAID EXPENSES AND DEFERRED CHARGES	86,344.	43,076.
BENEFICIAL INTEREST IN TRUSTS HELD BY OTHERS	2,823,416.	3,150,228.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	2,954,746.	3,305,786.

FORM 199	OTHER LIABILITIES	STATEMENT 12
DESCRIPTION	BEG. OF YEAR	END OF YEAR
ASSET RETIREMENT OBLIGATIONS	687,469.	722,000.
FUNDS HELD FOR OTHERS	24,516.	21,651.
LIABILITIES TO BENEFICIARIES OF SPLIT-INTEREST AGREEMENTS	1,329,501.	1,433,097.
DEFERRED REVENUE	142,388.	110,831.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	2,183,874.	2,287,579.

FORM 199	INCOME RECORDED ON BOOKS THIS YEAR NOT INCLUDED IN THIS RETURN	STATEMENT 13
DESCRIPTION		AMOUNT
UNREALIZED GAINS/LOSSES		3,670,340.
ACTUARIAL ADJUSTMENT		223,749.
DECREASE IN ALLOWANCE FROM UNCOLLECTIBLE CONTRIBUTIONS		-640.
TOTAL TO FORM 199, SCHEDULE M-1, LINE 7		3,893,449.

FORM 199

FUND BALANCES

STATEMENT 14

<u>DESCRIPTION</u>	<u>BEG. OF YEAR</u>	<u>END OF YEAR</u>
UNRESTRICTED ASSETS	3,619,365.	3,644,755.
TEMPORARILY RESTRICTED ASSETS	9,720,470.	11,699,462.
PERMANENTLY RESTRICTED ASSETS	27,998,414.	28,021,950.
TOTAL TO FORM 199, SCHEDULE L, LINE 21	41,338,249.	43,366,167.

TAXABLE YEAR

2013

California e-file Return Authorization for Exempt Organizations

FORM 8453-EO

Table with 2 columns: Exempt Organization name, Identifying number. Row 1: PACIFIC SCHOOL OF RELIGION, 94-1186179

Part I Electronic Return Information (whole dollars only)

Table with 3 rows: 1 Total gross receipts (Form 199, line 4) 6,192,274.00; 2 Total gross income (Form 199, line 8) 6,192,274.00; 3 Total expenses and disbursements (Form 199, line 9) 8,057,805.00

Part II Settle Your Account Electronically for Taxable Year 2013

Table with 2 columns: 4 Electronic funds withdrawal, 4a Amount, 4b Withdrawal date (mm/dd/yyyy)

Part III Banking Information (Have you verified the exempt organization's banking information?)

Table with 2 columns: 5 Routing number, 6 Account number, 7 Type of account: Checking, Savings

Part IV Declaration of Officer

I authorize the exempt organization's account be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my Electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2013 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, the reason(s) for the delay.

Sign Here Signature of Officer Date Title PRESIDENT

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an Intermediate Service Provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2013 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for four years from the due date of the return or four years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Table for ERO and Paid Preparer information. Includes fields for ERO's signature, Date, Check if also paid preparer, Check if self-employed, ERO's PTIN, Firm's name (or yours if self-employed) and address, FEIN, ZIP Code.

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Table for Paid Preparer information. Includes fields for Paid preparer's signature, Date, Check if self-employed, Paid preparer's PTIN, Firm's name (or yours if self-employed) and address, FEIN, ZIP Code.

California Exempt Organization Business Income Tax Return

Calendar Year 2013 or fiscal year beginning (mm/dd/yyyy) 07/01/2013, and ending (mm/dd/yyyy) 06/30/2014

Corporation/Organization Name PACIFIC SCHOOL OF RELIGION California corporation number 0007401

Address (suite, room, or PMB no.) 1798 SCENIC AVE FEIN 94-1186179

City BERKELEY State CA ZIP Code 94709

- A First Return Filed? B Is this an education IRA... C Is the organization under audit... D Final Return? E Amended Return F Accounting Method Used G Nature of trade or business H Is the organization a non-exempt charitable trust... I Is this organization claiming any Enterprise Zone... J Is this organization a qualified pension... K Unrelated Business Activity (UBA) Code L Is this a Hospital?

Table with columns for Taxable Corporation, Taxable Trust, Tax Computation, Total Tax, Payments, Refund (Direct Deposit or Refund) or Amount Due, and Total amount due. Rows include lines 1 through 27.

Unrelated Business Taxable Income

Part I Unrelated Trade or Business Income

1	a Gross receipts or gross sales	b Less returns and allowances	c Balance	•	1c	00
2	Cost of goods sold and/or operations (Schedule A, line 7)			•	2	00
3	Gross profit. Subtract line 2 from line 1c			•	3	00
4	a Capital gain net income. See Specific Line Instructions - Trusts attach Schedule D (541)			•	4a	00
	b Net gain (loss) from Part II, Schedule D-1			•	4b	00
	c Capital loss deduction for trusts			•	4c	00
5	Income (or loss) from partnerships, limited liability companies, or S corporations. See specific line instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule			•	5	00
6	Rental income (Schedule C)			•	6	00
7	Unrelated debt-financed income (Schedule D)			•	7	00
8	Investment income of an R&TC Section 23701g, 23701i, or 23701n organization (Schedule E)			•	8	00
9	Interest, Annuities, Royalties and Rents from controlled organizations (Schedule F)			•	9	00
10	Exploited exempt activity income (Schedule G)			•	10	00
11	Advertising income (Schedule H, Part III, Column A)			•	11	00
12	Other income. Attach schedule			•	12	00
13	Total unrelated trade or business income. Add line 3 through line 12			•	13	00

Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees from Schedule I			•	14	00
15	Salaries and wages			•	15	00
16	Repairs			•	16	00
17	Bad debts			•	17	00
18	Interest			•	18	00
19	Taxes			•	19	00
20	Contributions			•	20	00
21	a Depreciation (Corporations and Associations - Schedule J) (Trusts - form FTB 3885F)	•	21a	00		
	b Less: depreciation claimed on Schedule A		21b	00	21	00
22	Depletion			•	22	00
23	a Contributions to deferred compensation plans		23a		23a	00
	b Employee benefit programs		23b		23b	00
24	Other deductions			•	24	00
25	Total deductions. Add line 14 through line 24			•	25	00
26	Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13			•	26	00
27	Excess advertising costs (Schedule H, Part III, Column B)			•	27	00
28	Unrelated business taxable income before specific deduction. Subtract line 27 from line 26			•	28	00
29	Specific deduction			•	29	1,000.00
30	Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28			•	30	00

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Title PRESIDENT	Date	• Telephone 510-849-8200
Paid Preparer's Use Only	Preparer's signature	LAWRENCE H. MOHR, CPA	Date 05/11/15	• PTIN P00447603
	Firm's name (or yours, if self-employed) and address	BAKER TILLY VIRCHOW KRAUSE, LLP 225 S 6TH ST #2300 MINNEAPOLIS, MN 55402		• FEIN 39-0859910
	May the FTB discuss this return with the preparer shown above? See instructions			• <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Schedule A Cost of Goods Sold and/or Operations.

Method of inventory valuation (specify)

N/A

Table with 7 rows for Schedule A: Inventory at beginning of year, Purchases, Cost of labor, Additional IRC Section 263A costs, Total, Inventory at end of year, Cost of goods sold and/or operations.

Schedule B Tax Credits. Do not claim the New Jobs Credit on Schedule B.

Table with 4 rows for Schedule B: Enter credit name, Total. Add line 1 through line 3.

Schedule K Add-On Taxes or Recapture of Tax.

Table with 5 rows for Schedule K: Interest computation under the look-back method, Interest on tax attributable to installment, IRC Section 197(f)(9)(B)(ii) election, Credit recapture, Total.

Schedule R Apportionment Formula Worksheet. Use only for unrelated trade or business amounts.

Part A. Standard Method - Single-Sales Factor Formula. Complete this part only if the corporation uses the single-sales factor formula.

Table for Part A with 4 columns: (a) Total within and outside California, (b) Total within California, (c) Percent within California, and Total Sales.

Part B. Three Factor Formula. Complete this part only if the corporation uses the three-factor formula.

Table for Part B with 4 columns: (a) Total within and outside California, (b) Total within California, (c) Percent within California, and Property factor, Payroll factor, Sales factor, Total percentage, Average apportionment percentage.

Schedule C Rental Income from Real Property and Personal Property Leased with Real Property

For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

Table for Schedule C with 5 columns: Description of property, Rent received or accrued, Percentage of rent attributable to personal property, Deductions directly connected, Income includible, Gross income reportable, Deductions directly connected with personal property, Net income includible.

Add columns 4(b) and column 5(c). Enter here and on Side 2, Part I, line 6

Schedule D Unrelated Debt-Financed Income

Table with 9 columns: 1 Description of debt-financed property, 2 Gross income from or allocable to debt-financed property, 3 Deductions directly connected with or allocable to debt-financed property (a) Straight-line depreciation, (b) Other deductions, 4 Amount of average acquisition indebtedness on or allocable to debt-financed property, 5 Average adjusted basis of or allocable to debt-financed property, 6 Debt basis percentage, column 4 ÷ column 5, 7 Gross income reportable, column 2 x column 6, 8 Allocable deductions, total of columns 3(a) and 3(b) x column 6, 9 Net income (or loss) includible, column 7 less column 8.

Schedule E Investment Income of an R&TC Section 23701g, Section 23701i, or Section 23701n Organization

Table with 6 columns: 1 Description, 2 Amount, 3 Deductions directly connected, 4 Net investment income, column 2 less column 3, 5 Set-asides, 6 Balance of investment income, column 4 less column 5.

Schedule F Interest, Annuities, Royalties and Rents from Controlled Organizations

Table with 6 columns: 1 Name of controlled organizations, 2 Employer Identification Number, 3 Net unrelated income (loss), 4 Total of specified payments made, 5 Part of column (4) that is included in the controlling organization's gross income, 6 Deductions directly connected with income in column (5). Includes sections for Exempt Controlled Organizations and Nonexempt Controlled Organizations.

Schedule G Exploited Exempt Activity Income, other than Advertising Income

Table with 8 columns: 1 Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity), 2 Gross unrelated business income from trade or business, 3 Expenses directly connected with production of unrelated business income, 4 Net income from unrelated trade or business, column 2 less column 3, 5 Gross income from activity that is not unrelated business income, 6 Expenses attributable to column 5, 7 Excess exempt expense, column 6 less column 5 but not more than column 4, 8 Net income includible, column 4 less column 7 but not less than zero.

Part I Income from Periodicals Reported on a Consolidated Basis

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs. If column 2 is greater than column 3, complete columns 5, 6, and 7. If column 3 is greater than column 2, enter the excess in Part III, column B(b). Do not complete columns 5, 6, and 7.	5 Circulation income	6 Readership costs	7 If column 5 is greater than column 6, enter the income shown in column 4, in Part III, column A(b). If column 6 is greater than column 5, subtract the sum of column 6 and column 3 from the sum of column 5 and column 2. Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-.
Totals						

Part II Income from Periodicals Reported on a Separate Basis

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs. If column 2 is greater than column 3, complete columns 5, 6, and 7. If column 3 is greater than column 2, enter the excess in Part III, column B(b). Do not complete columns 5, 6, and 7.	5 Circulation income	6 Readership costs	7 If column 5 is greater than column 6, enter the income shown in column 4, in Part III, column A(b). If column 6 is greater than column 5, subtract the sum of column 6 and column 3 from the sum of column 5 and column 2. Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-.

Part III Column A - Net Advertising Income

Part III Column B - Excess Advertising Costs

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4 or 7, and amounts listed in Part II, cols. 4 and 7	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4, and amounts listed in Part II, column 4
Enter total here and on Side 2, Part I, line 11		Enter total here and on Side 2, Part II, line 27	

Schedule I Compensation of Officers, Directors, and Trustees

1 Name of Officer	2 SSN or ITIN	3 Title	4 Percent of time devoted to business	5 Compensation attributable to unrelated business	6 Expense account allowances
Total. Enter here and on Side 2, Part II, line 14					

Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)

1 Group and guideline class or description of property	2 Date acquired (MM/DD/YYYY)	3 Cost or other basis	4 Depreciation allowed or allowable in prior years	5 Method of computing depreciation	6 Life or rate	7 Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
3 Other depreciation						
4 Total						
5 Amount of depreciation claimed elsewhere on return						
6 Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a						

RENTAL REAL ESTATE INCOME FROM PASSTHROUGH ENTITY

TO FORM 109, PAGE 1

Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations - Corporations

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name

California corporation number

PACIFIC SCHOOL OF RELIGION

0007401

During the taxable year the corporation incurred the NOL, the corporation was a(n): C Corporation S Corporation

FEIN

Exempt Organization Limited Liability Company (electing to be taxed as a corporation)

94-1186179

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

Table with 6 rows for NOL calculation. Line 1: Net loss from Form 100, line 19; Form 100W, line 19; Form 100S, line 16; or Form 109, line 2. Line 2: 2013 disaster loss included in line 1. Line 3: Subtract line 2 from line 1. Line 4a: Enter the amount of the loss incurred by a new business. Line 4b: Enter the amount of the loss incurred by an eligible small business. Line 4c: Add line 4a and line 4b. Line 5: General NOL. Subtract line 4c from line 3. Line 6: Current Year NOL. Add line 2, line 4c, and line 5.

If the corporation is using the current year NOL to carryback to offset net income for taxable years 2011 and/or 2012, complete

Part III, NOL carryback, on Side 2 before completing Part I, lines 7-9 below.

Table with 3 rows for NOL carryback. Line 7: 2013 NOL carryback used to offset 2011 net income. Line 8: 2013 NOL carryback used to offset 2012 net income. Line 9: 2013 NOL carryover to 2014. Add line 7 and line 8, then subtract the result from line 6.

Election to waive carryback

Check the box if the corporation elects to relinquish the entire carryback period with respect to 2013 NOL under IRC Section 172(b)(3). By making the election, the corporation is electing to carry an NOL forward instead of carrying it back in the previous two years. Once the election is made, it's irrevocable. See instructions. Continue with Part II, NOL carryover and disaster loss carryover limitations. Do not complete Part III, NOL carryback.

Part II NOL carryover and disaster loss carryover limitations. See instructions.

Table with 2 columns: (g) Available balance and a shaded area for calculation.

Prior Year NOLs

Table with 8 columns: (a) Year of loss, (b) Code - See instructions, (c) Type of NOL - See below, (d) Initial loss, (e) Carryover from 2012, (f) Amount used in 2013, (g) Available balance, (h) Carryover to 2014 col. (e) - col. (f). Rows for years 2008, 2009, 2011, and 2012.

Current Year NOLs

Table with 8 columns: (a) Year of loss, (b) Code - See instructions, (c) Type of NOL - See below, (d) Initial loss, (e) Carryover from 2012, (f) Amount used in 2013, (g) Available balance, (h) Carryover to 2014 col. (d) - col. (f). Rows for years 2013, 2013, 2013, and 2013.

Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III NOL carryback

- 1 2011 Net income - Enter the amount from 2011 Form 100, line 23; Form 100W, line 23; Form 100S line 21 (but not less than -0-); or taxable income from Form 109, line 9
- 2 2012 Net income - Enter the amount from 2012 Form 100, line 23; Form 100W, line 23; Form 100S, line 21 (but not less than -0-); or taxable income from Form 109, line 9

(a) Year of Loss	(b) Code - See Instructions	(c) Type of NOL - See below*	(d) Initial loss	(e) Carryback limitations 50% of col. (d)	2011		2012		(j) Carryover to 2014 col. (d) - (col. (f) + col. (h))
					(f) Carryback used - See instructions	(g) After carryback col. (e) minus col. (f)	(h) Carryback used - See instructions	(i) After carryback col. (g) minus col. (h)	
3 2013									
2013									
2013									
2013									
2013									

* **Type of NOL:** General (GEN), New Business (NB), or Eligible Small Business (ESB), or NOL attributable to a qualified disaster loss (DIS).

Part IV 2013 NOL deduction

- 1 Total the amounts in Part II, line 2, column (f) 1 _____ **00**
- 2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 22; Form 100W, line 22; or Form 100S, line 20. Form 109 filers enter -0- 2 _____ **00**
- 3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 20; Form 100W, line 20; Form 100S, line 18; or Form 109, line 7 3 _____ **00**