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Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

OMB No. 1545-0047

2006Open to Public
Inspection

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

A For the 2006 calendar year, or tax year beginning **JUL 1, 2006** and ending **JUN 30, 2007****B** Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☒ Amended return
☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization**BERKELEY DIVINITY SCHOOL**

Number and street (or P.O. box if mail is not delivered to street address)

409 PROSPECT STREET

City or town, state or country, and ZIP + 4

NEW HAVEN, CT 06511**D** Employer identification number**06-1013935****E** Telephone number**(203) 432-9285****F** Accounting method ☐ Cash ☒ Accrual
☐ Other (specify) ▶

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and **I** are not applicable to section 527 organizations.**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶ **N/A****H(c)** Are all affiliates included? **N/A** ☐ Yes ☐ No
(If "No," attach a list.)**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No**I** Group Exemption Number ▶ **N/A****M** Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).**G** Website: ▶ **N/A****J** Organization type (check only) ▶ ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **2,058,848.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances****1** Contributions, gifts, grants, and similar amounts received:**a** Contributions to donor advised funds**b** Direct public support (not included on line 1a)**c** Indirect public support (not included on line 1a)**d** Government contributions (grants) (not included on line 1a)**e** Total (add lines 1a through 1d) (cash \$ **849,068.** noncash \$)**2** Program service revenue including government fees and contracts (from Part VII, line 93)**3** Membership dues and assessments**4** Interest on savings and temporary cash investments**5** Dividends and interest from securities**6 a** Gross rents**b** Less: rental expenses**c** Net rental income or (loss). Subtract line 6b from line 6a**7** Other investment income (describe ▶)**8 a** Gross amount from sales of assets other than inventory**b** Less: cost or other basis and sales expenses**c** Gain or (loss) (attach schedule)**d** Net gain or (loss). Combine line 8c, columns (A) and (B)**9** Special events and activities (attach schedule). If any amount is from gaming, check here ☐**a** Gross revenue (not including \$ of contributions reported on line 1b)**b** Less: direct expenses other than fundraising expenses**c** Net income or (loss) from special events. Subtract line 9b from line 9a**10 a** Gross sales of inventory, less returns and allowances**b** Less: cost of goods sold**c** Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a**11** Other revenue (from Part VII, line 103)**12** Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11**13** Program services (from line 44, column (B))**14** Management and general (from line 44, column (C))**15** Fundraising (from line 44, column (D))**16** Payments to affiliates (attach schedule)**17** Total expenses. Add lines 16 and 44, column (A)**18** Excess or (deficit) for the year. Subtract line 17 from line 12**19** Net assets or fund balances at beginning of year (from line 73, column (A))**20** Other changes in net assets or fund balances (attach explanation)**21** Net assets or fund balances at end of year. Combine lines 18, 19, and 20**SEE STATEMENT 1**832001
01-18-07**LHA** For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions

Form 990 (2006)

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11170701 759443 3282

2006.09001 BERKELEY DIVINITY SCHOOL

3282__3

13

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b Other grants and allocations (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>				
23 Specific assistance to individuals (attach schedule) STATEMENT 3	23 569,517.	569,517.		
24 Benefits paid to or for members (attach schedule)	24			
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A	25a 108,000.	37,800.	51,840.	18,360.
b Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b 0.	0.	0.	0.
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25c			
26 Salaries and wages of employees not included on lines 25a, b, and c	26 376,676.	131,837.	180,804.	64,035.
27 Pension plan contributions not included on lines 25a, b, and c	27			
28 Employee benefits not included on lines 25a - 27	28 180,739.	59,644.	93,984.	27,111.
29 Payroll taxes	29			
30 Professional fundraising fees	30			
31 Accounting fees	31 1,500.		1,500.	
32 Legal fees	32 683.		683.	
33 Supplies	33			
34 Telephone	34 11,070.	2,768.	2,768.	5,534.
35 Postage and shipping	35			
36 Occupancy	36 23,469.	22,296.	1,173.	
37 Equipment rental and maintenance	37			
38 Printing and publications	38 21,543.	10,771.		10,772.
39 Travel	39 103,524.	41,410.	41,409.	20,705.
40 Conferences, conventions, and meetings	40 66,123.	66,123.		
41 Interest	41			
42 Depreciation, depletion, etc. (attach schedule)	42 51,079.		51,079.	
43 Other expenses not covered above (itemize):				
a	43a			
b	43b			
c	43c			
d	43d			
e	43e			
f	43f			
g SEE STATEMENT 2	43g 325,103.	145,914.	134,498.	44,691.
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44 1,839,026.	1,088,080.	559,738.	191,208.

Joint Costs. Check ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

Yes ☐ No ☒If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A; (ii) the amount allocated to Program services \$ N/A;(iii) the amount allocated to Management and general \$ N/A; and (iv) the amount allocated to Fundraising \$ N/A

Part III Statement of Program Service Accomplishments (See the instructions)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ►

MINISTRY EDUCATION

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a PREPARATION OF STUDENTS FOR THE SACRED MINISTRY IN THE PROTESTANT EPISCOPAL CHURCH(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐

1,088,080.

b(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐**c**(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐**d**(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐**e** Other program services (attach schedule)(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐**f Total of Program Service Expenses** (should equal line 44, column (B), Program services) ► 1,088,080.

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Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year	(B) End of year
Assets	45 Cash - non-interest-bearing	38,605.	45
	46 Savings and temporary cash investments		46
	47 a Accounts receivable	47a 47,235.	
	b Less: allowance for doubtful accounts	47b	47c 47,235.
	48 a Pledges receivable	48a 76,418.	
	b Less: allowance for doubtful accounts	48b	48c 76,418.
	49 Grants receivable		49
	50 a Receivables from current and former officers, directors, trustees, and key employees		50a
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		50b
	51 a Other notes and loans receivable	51a	
	b Less: allowance for doubtful accounts	51b	51c
	52 Inventories for sale or use		52
	53 Prepaid expenses and deferred charges		53
	54 a Investments - publicly-traded securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54a
	b Investments - other securities	STMT 5 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	54b 25,716,627.
	55 a Investments - land, buildings, and equipment basis	55a 1,564,969.	
	b Less: accumulated depreciation	55b 584,800.	55c 601,802.
	56 Investments - other		56
	57 a Land, buildings, and equipment: basis	57a	
b Less: accumulated depreciation	57b	57c	
58 Other assets, including program-related investments (describe ► SEE STATEMENT 4)	4,768,374.	58 5,294,956.	
59 Total assets (must equal line 74). Add lines 45 through 58	31,229,471.	59 38,350,227.	
Liabilities	60 Accounts payable and accrued expenses	24,739.	60 27,674.
	61 Grants payable		61
	62 Deferred revenue		62
	63 Loans from officers, directors, trustees, and key employees		63
	64 a Tax-exempt bond liabilities		64a
	b Mortgages and other notes payable		64b 400,000.
	65 Other liabilities (describe ► SPLIT-INTEREST AGREEMENT)	147,082.	65 155,797.
66 Total liabilities. Add lines 60 through 65	171,821.	66 583,471.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.		
	67 Unrestricted	2,021,642.	67 2,441,346.
	68 Temporarily restricted	20,594,381.	68 26,459,799.
	69 Permanently restricted	8,441,627.	69 8,865,611.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74		
	70 Capital stock, trust principal, or current funds		70
	71 Paid-in or capital surplus, or land, building, and equipment fund		71
	72 Retained earnings, endowment, accumulated income, or other funds		72
	73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	31,057,650.	73 37,766,756.
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	31,229,471.	74 38,350,227.	

Form 990 (2006)

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements	...	a	8,548,132.
b	Amounts included on line a but not on Part I, line 12:			
1	Net unrealized gains on investments	b1 6,489,284.		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify):	b4		
	Add lines b1 through b4		b	6,489,284.
c	Subtract line b from line a		c	2,058,848.
d	Amounts included on Part I, line 12, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify):	d2		
	Add lines d1 and d2		d	0.
e	Total revenue (Part I, line 12). Add lines c and d		e	2,058,848.

Part IV-B		Reconciliation of Expenses per Audited Financial Statements With Expenses per Return	
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a	Total expenses and losses per audited financial statements	a	1,839,026.
b	Amounts included on line a but not on Part I, line 17:		
1	Donated services and use of facilities	b1	
2	Prior year adjustments reported on Part I, line 20	b2	
3	Losses reported on Part I, line 20	b3	
4	Other (specify) _____	b4	
	Add lines b1 through b4	b	0.
c	Subtract line b from line a	c	1,839,026.
d	Amounts included on Part I, line 17, but not on line a :		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify). _____	d2	
	Add lines d1 and d2	d	0.
e	Total expenses (Part I, line 17) Add lines c and d	e	1,839,026.

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
<div>-----</div> <div>SEE STATEMENT 6</div> <div>-----</div>		108,000.	0.	0.
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Part VI Other Information (continued)		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
82b	N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
84b	N/A		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
85a	N/A		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
85b	N/A		
c	Dues, assessments, and similar amounts from members		
85c	N/A		
d	Section 162(e) lobbying and political expenditures		
85d	N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85e	N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85f	N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
85g	N/A		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
85h	N/A		
86	501(c)(7) organizations. Enter a Initiation fees and capital contributions included on line 12		
86a	N/A		
b	Gross receipts, included on line 12, for public use of club facilities		
86b	N/A		
87	501(c)(12) organizations. Enter a Gross income from members or shareholders		
87a	N/A		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
87b	N/A		
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
89 a	501(c)(3) organizations. Enter Amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
89b			
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		
89e			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
89f			
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
89g			
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
90 a	List the states with which a copy of this return is filed		
b	Number of employees employed in the pay period that includes March 12, 2006	90b	6
91 a	The books are in care of SANDRA LYNCH Telephone no. (203) 432-9285 Located at 409 PROSPECT STREET, NEW HAVEN, CT ZIP + 4 06511		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country	91b	X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		

Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91c

X

If "Yes," enter the name of the foreign country **N/A**

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here

and enter the amount of tax-exempt interest received or accrued during the tax year

92

N/A

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	1,179,049.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a VARIOUS RELATED SOURCES			03	30,731.	
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		1,209,780.	0.
105 Total (add line 104, columns (B), (D), and (E))					1,209,780.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
N/A	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes☒ No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

☐ Yes☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13). **N/A**

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
Totals				

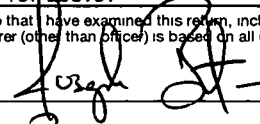
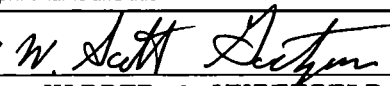
107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No

Please 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 officer) is based on all information of which preparer has any knowledge.			
	Signature of officer  Date <u>8/24/10</u>			
	Type or print name and title <u>Joseph BRITTON, President & Dean</u>			
Paid Preparer's Use Only	Preparer's signature 	Date <u>7/28/10</u>	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. X)
	Firm's name (or yours if self-employed), address, and ZIP + 4 <u>HARPER & WHITEFIELD, P.C.</u> <u>314 FARMINGTON AVENUE</u> <u>FARMINGTON, CT 06032</u>		EIN <u></u>	Phone no. <u>860-677-9188</u>

Form 990 (2006)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information-(See separate instructions.)

► **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

2006

Name of the organization

BERKELEY DIVINITY SCHOOL

Employer identification number

06 1013935

Part I

Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 2 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
PAMELA WESLEY 409 PROSPECT STREET, NEW HAVEN, CT	DEV. DIRECTOR 37.50	107,078.		
CHRISTOPHER BEELEY 409 PROSPECT STREET, NEW HAVEN, CT	PROFESSOR 37.50	64,545.		
Total number of other employees paid over \$50,000 ►		0		

Part II-A

Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
THOMAS D'ANGELO DBA TD CUSTOM WOODWORKING 64 THOMPSON STREET, UNIT B204, EAST HAVEN, CT 065	GENERAL CONTRACTOR-REMODE	506,093.
Total number of others receiving over \$50,000 for professional services ►		0

Part II-B

Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services ►		0

Part III Statements About Activities (See page 2 of the instructions.)

Yes No

- 1** During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)

1 X

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

- 2** During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

a Sale, exchange, or leasing of property?

2a X

b Lending of money or other extension of credit?

2b X

c Furnishing of goods, services, or facilities?

2c X

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? **SEE PART V-A, FORM 990**

2d X

e Transfer of any part of its income or assets?

2e X

- 3 a** Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)

SEE STATEMENT 7

3a X

b Did the organization have a section 403(b) annuity plan for its employees?

3b X

c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement

3c X

d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?

3d X

- 4 a** Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g

4a X

b Did the organization make any taxable distributions under section 4966?

N/A

4b

c Did the organization make a distribution to a donor, donor advisor, or related person?

N/A

4c

d Enter the total number of donor advised funds owned at the end of the tax year

N/A

e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year

N/A

f Enter the total number of separate funds or accounts owned at the end of the year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts

0.

g Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year

0.

Part IV Reason for Non-Private Foundation Status (See pages 4 through 7 of the instructions.)I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☒ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state **▶** _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ 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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:
☐ Type I ☐ Type II ☐ Type III-Functionally Integrated ☐ Type III-Other

Provide the following information about the supported organizations. (See page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total ▶					

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 7 of the instructions.)

Schedule A (Form 990 or 990-EZ) 2006

Part IV-A**Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.**
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.**N/A**

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	0.	0.	0.	0.	0.
24 Line 23 minus line 17					
25 Enter 1% of line 23					
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					
c Total support for section 509(a)(1) test: Enter line 24, column (e)					
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					
e Public support (line 26c minus line 26d total)					
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:					
(2005) (2004) (2003) (2002)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:					
(2005) (2004) (2003) (2002)					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					
d Add: Line 27a total _____ and line 27b total _____					
e Public support (line 27c total minus line 27d total)					
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V**Private School Questionnaire** (See page 9 of the instructions.)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

- 29** 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?
- 30** 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?
- 31** 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, attach a separate statement.)
-
-
-
- 32** Does the organization maintain the following:
- a** Records indicating the racial composition of the student body, faculty, and administrative staff?
- b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- d** Copies of all material used by the organization or on its behalf to solicit contributions?
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)
-
-
- 33** Does the organization discriminate by race in any way with respect to:
- a** Students' rights or privileges?
- b** Admissions policies?
- c** Employment of faculty or administrative staff?
- d** Scholarships or other financial assistance?
- e** Educational policies?
- f** Use of facilities?
- g** Athletic programs?
- h** Other extracurricular activities?
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)
-
-
-
- 34 a** Does the organization receive any financial aid or assistance from a governmental agency?
- b** Has the organization's right to such aid ever been revoked or suspended?
If you answered "Yes" to either 34a or b, please explain using an attached statement.
- 35** 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," attach an explanation

Yes No

29	X	
30	X	
31	X	
32a	X	
32b	X	
32c	X	
32d	X	
33a		X
33b		X
33c		X
33d		X
33e		X
33f		X
33g		X
33h		X
34a		X
34b		X
35	X	

Schedule A (Form 990 or 990-EZ) 2006

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 10 of the instructions.)**N/A**(To be completed **ONLY** by an eligible organization that filed Form 5768)Check **a** ☐ if the organization belongs to an affiliated group.Check **b** ☐ if you checked "a" and "limited control" provisions apply.**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

	(a) Affiliated group totals	(b) To be completed for all electing organizations												
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	N/A													
37 Total lobbying expenditures to influence a legislative body (direct lobbying)														
38 Total lobbying expenditures (add lines 36 and 37)														
39 Other exempt purpose expenditures														
40 Total exempt purpose expenditures (add lines 38 and 39)														
41 Lobbying nontaxable amount. Enter the amount from the following table -														
<table border="0"> <tr> <td>If the amount on line 40 is -</td> <td>The lobbying nontaxable amount is -</td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </table>	If the amount on line 40 is -	The lobbying nontaxable amount is -	Not over \$500,000	20% of the amount on line 40	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 40 is -	The lobbying nontaxable amount is -													
Not over \$500,000	20% of the amount on line 40													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000													
Over \$17,000,000	\$1,000,000													
42 Grassroots nontaxable amount (enter 25% of line 41)														
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36														
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38														

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 13 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (Add lines c through h.)

Yes	No	Amount
		0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	1
DESCRIPTION		AMOUNT	
NET UNREALIZED GAINS ON INVESTMENTS-UNRESTRICTED NET ASSETS		332,023.	
NET UNREALIZED GAINS ON INVESTMENTS-TEMPORARILY RESTRICTED NET ASSETS		5,733,277.	
NET UNREALIZED GAINS ON INVESTMENTS-PERMANENTLY RESTRICTED NET ASSETS		423,984.	
TOTAL TO FORM 990, PART I, LINE 20		6,489,284.	

FORM 990	OTHER EXPENSES			STATEMENT	2
	(A)	(B)	(C)	(D)	
DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING	
SPEAKERS	6,250.	6,250.	0.		0.
MISCELLANEOUS	78,451.	74,528.	3,923.		0.
PROFESSIONAL SERVICES	80,309.	0.	41,059.		39,250.
REPAIRS AND MAINTENANCE	78,634.	0.	78,634.		0.
OFFICE EXPENSES	36,272.	19,949.	10,882.		5,441.
UTILITIES	32,987.	32,987.	0.		0.
INSURANCE	12,200.	12,200.	0.		0.
TOTAL TO FM 990, LN 43	325,103.	145,914.	134,498.		44,691.

FORM 990	SPECIFIC ASSISTANCE TO INDIVIDUALS	STATEMENT	3
DESCRIPTION		AMOUNT	
SCHOLARSHIPS-SEE ATTACHED LIST OF RECIPIENTS		569,517.	
TOTAL TO FORM 990, PART II, LINE 23		569,517.	

**BERKELEY DIVINITY SCHOOL
2006-2007 SCHOLARSHIP AID
EIN#06-1013935**

Last	Initial
Amon	C
Ashbaugh	M
Baker	J
Banakis	K
Bell	W
Berg	D
Bloemker	E
Cannon	K
Carlsen	V
Carroll	D
Chalmers	K
Cover	M
Cunningham	P
Davidson	B
Dill	D
Doherty	A
Durst	L
Eames	M
Eppley	J
Everett	S
Finnin	N
Freeman	L
Getlein	G
Ghormley	H
Ghormley	J
Greene	A
Gregg	J
Gruseke	A
Halac	K
Han	H
Hardy	C
Holding	J
Hollaway	M
Jacot	H
Johnson	V
Kirby	J
Knutzen	J
Kraebel	A
Lader	L
LaRocca	L
Ling	S
Litsey	K
Lodico	Y
Loyd	G
Loyd	L
Lunnum	L

BERKELEY DIVINITY SCHOOL
 2006-2007 SCHOLARSHIP AID
 EIN#06-1013935

Last	Initial	
Lyle	R	
MacDonald	D	
Magill	E	
Marsh	C	
Massiah	A	
McIntosh	J	
McLain	P	
Mead	C	
Meserole	C	
Miller	P	
Moore	R	
Moore	S	
Murchie	A	
Myers	N	
Neaum	D	
Nizet	A	
Peters	Y	
Pinkerton	S	
Preston	L	
Randall	C	
Randle	C	
Reinhard	K	
Rice	W	
Rivera	A	
Schoenhals	J	
Shisler	S	
Slade	D	
Smith	L	
Smith	R	
Smith	W	
Smyth	S	
Stegelmann	D	
Tebbe	E	
Tereskiewicz	J	
Tierney	P	
Ward	P	
Wilkins	M	
Wille	E	
Wilson	A	
Wyper	S	
Zimmerman	W	
Zogg	J	
Total Aid		569,517

FORM 990	OTHER ASSETS	STATEMENT	4
DESCRIPTION		AMOUNT	
SPLIT-INTEREST AGREEMENTS		5,068,839.	
DUE FROM YALE UNIVERSITY		226,117.	
INVESTMENT INCOME RECEIVABLE		0.	
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B		5,294,956.	

FORM 990	OTHER SECURITIES	STATEMENT	5
SECURITY DESCRIPTION	COST/FMV	OTHER SECURITIES	
SPLIT INTEREST AGREEMENT	FMV	124,604.	
YALE UNIVERSITY INVESTMENT POOL	FMV	31,826,845.	
TO FORM 990, LINE 54B, COL B		31,951,449.	

FORM 990 PART V-A - LIST OF CURRENT OFFICERS, DIRECTORS, STATEMENT 6
TRUSTEES AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
REV. RICHARD GREENLEAF C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
MR. J. TRUMAN BIDWELL, JR. C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	COUNSEL 0.00	0.	0.	0.
REV. SAMUEL CANDLER C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	VICE CHAIR 2.00	0.	0.	0.
MR. CARL T. ANDERSON C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
DEAN HAROLD ATTRIDGE C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
MR. STEVEN E. BUSH C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
MR. G. WILLIAM HAAS C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
MR. ALAN BLANCHARD C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
MS. JUDITH K. HOLDING C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.

BERKELEY DIVINITY SCHOOL

06-1013935

MR. JOHN HARE C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
MR. DAVID E. CARSON C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	2.00	0.	0.	0.
MS. ANN R. L. DEWEY C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
MR. JUSTUS GHORMLEY C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
MS. MARION DAWSON CARR C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
REV. ROBERT HIRSCHFELD C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
REV. PATRICIA HAMES C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
MR. GEORGE FOWLKES C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	5.00	0.	0.	0.
REV. JOSEPH BRITTON C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	37.50	108,000.	0.	0.
MR. FRED W. PARDEE III C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.

BERKELEY DIVINITY SCHOOL

06-1013935

MR. WILMOT H. KIDD C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
REV. ANDREW SMITH C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
MR. CHANDLER HOWARD C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
MR. FRED D. SCOTT, JR C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
MS. BARBARA SHAILOR C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
MR. ROBERT KASS C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
REV. CN. ANNE MALLONEE C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
REV. CAROLINE STACEY C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
MR. THOMAS TROEGER C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
REV. JUDITH DAVIS C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.

SECRETARY

REV. CLAYTON THOMASON C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
MR. CHARLES TYSON C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
MS. LINDA LORIMER C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
REV. RALPH WARREN, JR. C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
MR. WILLIAM H. WRIGHT II C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
MS. WHITNEY ZIMMERMAN C/O BERKELEY DIVINITY SCHOOL 409 PROSPECT STREET NEW HAVEN, CT 06510	0.00	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V-A		108,000.	0.	0.

SCHEDULE A	EXPLANATION OF QUALIFICATIONS TO RECEIVE PAYMENTS	STATEMENT	7
	PART III, LINE 3A		

BERKELEY DIVINITY SCHOOL COOPERATES WITH OTHER THEOLOGICAL SCHOOLS IN FOLLOWING UNIFORM GUIDELINES FOR FINANCIAL AID. IN ADDITION, WE ARE SUBJECT TO THE RULES AND REGULATIONS SURROUNDING THE GOVERNMENT LOAN AND WORK PROGRAMS IN WHICH WE PARTICIPATE. A FINANCIAL AID COMMITTEE COMPOSED OF STUDENTS, FACULTY AND THE FINANCIAL AID OFFICER DETERMINES SPECIFIC POLICY AND PRIORITIES WITHIN THE FRAMEWORK OF GUIDELINES AND REGULATIONS, SETTING THE TYPE AND AMOUNT OF FINANCIAL ASSISTANCE TO BE ALLOCATED IN INDIVIDUAL SITUATIONS FROM FUNDS AVAILABLE.

THE PRIMARY PURPOSE OF FINANCIAL AID IS TO PROVIDE ASSISTANCE TO THOSE STUDENTS WHO DEMONSTRATE NEED REGARDLESS OF RACE, NATIONAL OR ETHNIC ORIGIN, SEX, HANDICAP OR DENOMINATIONAL AFFILIATION. NEED IS DEFINED AS THE DIFFERENCE BETWEEN THE TOTAL COST OF ATTENDING THE BERKELEY DIVINITY SCHOOL AND THE AMOUNT OF RESOURCES AVAILABLE TO THE STUDENT.

FINANCIAL AID TO MEET DETERMINED NEED IS A COMBINATION OF YALE DIVINITY SCHOOL/BERKELEY DIVINITY SCHOOL GRANTS AND GOVERNMENT LOANS ADDED TO THOSE RESOURCES AVAILABLE TO THE STUDENT THROUGH SELF-HELP. THE STUDENT MUST BE AWARE THAT HE OR SHE HAS THE MAJOR RESPONSIBILITY FOR HIS OR HER EDUCATIONAL

AND LIVING EXPENSES. THE BERKELEY DIVINITY SCHOOL'S AID WILL AUGMENT THE STUDENT'S EFFORTS.

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization 990**
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No 1545-0172

2006Attachment
Sequence No 67

Name(s) shown on return

Business or activity to which this form relates

Identifying number

BERKELEY DIVINITY SCHOOL**FORM 990 PAGE 2****06-1013935****Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount See the instructions for a higher limit for certain businesses	1	108,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	430,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2005 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2007 Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	51,079.

Part III MACRS Depreciation (Do not include listed property) (See instructions)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2006	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>

Section B - Assets Placed in Service During 2006 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property	/		27.5 yrs	MM	S/L	
		/		27.5 yrs	MM	S/L	
i	Nonresidential real property	/		39 yrs	MM	S/L	
		/			MM	S/L	

Section C - Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	40-year	/		40 yrs.	MM	S/L	

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr	22	51,079.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V**Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable**Section A - Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use							25	

26 Property used more than 50% in a qualified business use

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		%						
		%						
		%						

27 Property used 50% or less in a qualified business use:

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		%				S/L -		
		%				S/L -		
		%				S/L -		

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1

28	
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29 Add amounts in column (i), line 26. Enter here and on line 7, page 1

29	
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Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.**Part VI** Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2006 tax year:					
43 Amortization of costs that began before your 2006 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Part II - Special Depreciation Allowance and Other Depreciation

Asset	(a) Property Description	(b) Date In Service	(c) Tax Basis	(d) Prior Depreciation	(e) Tax Method	(f) Tax Period	(g) Tax Dep Deduction
<u>ACRS and/or Other Depreciation</u>							
5	BUILDING IMPROVEMENTS (W	6/30/87	6,543	6,423	S/L	20.0	120
6	BUILDING IMPROVEMENTS	6/30/88	20,061	18,704	S/L	20.0	1,003
7	BUILDING IMPROVEMENTS	6/30/89	30,525	26,776	S/L	20.0	1,527
8	BUILDING IMPROVEMENTS	6/30/90	1,800	1,489	S/L	20.0	90
9	PLUMBING REPAIR	2/01/93	5,449	3,688	S/L	20.0	273
10	BERKELEY CENTER ROOF REPA	6/11/93	5,020	3,400	S/L	20.0	251
11	ST RONAN ROOF REPAIRS	10/28/92	1,246	844	S/L	20.0	62
12	PLYWOOD & VINYL FLOOR	9/11/92	2,535	1,719	S/L	20.0	127
13	REPAIR ROOF	8/07/93	49,750	31,206	S/L	20.0	2,487
15	KITCHEN AISLE	8/10/94	5,488	3,168	S/L	20.0	274
16	WIRING FOR FAN	11/14/94	5,965	3,443	S/L	20.0	299
17	ALARM SYSTEM	12/31/94	3,674	2,121	S/L	20.0	183
18	OIL TANKS	1/31/97	1,700	811	S/L	20.0	85
19	WIRING	8/13/97	1,113	475	S/L	20.0	56
20	HEATING BOILER	9/15/97	10,360	4,426	S/L	20.0	518
21	BUILDING RENOVATIONS	1/01/99	463,652	139,915	S/L	25.0	18,546
22	ARCHITECT DESIGNS	8/31/99	2,131	732	S/L	20.0	107
23	BERKELEY CENTER RENOVAT	8/31/99	20,632	7,094	S/L	20.0	1,032
24	EXTERIOR LIGHTS	10/30/99	1,895	636	S/L	20.0	95
25	BOILER ROOM REPAIRS	11/30/99	2,150	712	S/L	20.0	107
26	ASBESTOS REMOVAL	12/31/99	6,125	2,003	S/L	20.0	306
27	BOILER MAINTENANCE	1/31/00	9,086	2,936	S/L	20.0	455
28	LOCKING SYSTEM	2/28/00	1,213	387	S/L	20.0	60
29	PIPE INSTALLATIONS	3/31/00	565	177	S/L	20.0	28
30	PIPE INSTALLATIONS	3/31/00	3,500	1,101	S/L	20.0	175
31	BERKELEY CENTER RENOVAT	3/31/00	18,208	5,729	S/L	20.0	911
32	BASEMENT OFFICE RENOVATI	5/31/00	1,586	485	S/L	20.0	79
33	SPIRAL STAIRCASE	5/31/00	1,325	406	S/L	20.0	66
34	PORCH ROOF	6/30/00	500	151	S/L	20.0	25
35	SECURITY SYSTEM	6/30/00	8,737	2,640	S/L	20.0	437
41	PIANO	3/31/94	4,695	3,930	S/L	15.0	313
49	LMM-LIGHT FIXTURES	1/01/99	4,070	3,075	S/L	10.0	407
50	ICF FURNITURE	1/01/99	2,406	1,818	S/L	10.0	240
51	CORNING DESK	1/01/99	1,144	863	S/L	10.0	115
53	CARPET	1/01/99	2,006	1,516	S/L	10.0	200
54	CARPET	1/01/99	1,935	1,462	S/L	10.0	194
56	DINING ROOM FABRIC	1/01/99	3,701	2,796	S/L	10.0	370
57	CURTAINS	1/01/99	1,373	1,037	S/L	10.0	137
58	DRAPERIES	1/01/99	4,000	3,021	S/L	10.0	400
59	D'ECOR	1/01/99	6,000	4,532	S/L	10.0	600
60	EJ AUDI CHINA HUTCH	1/01/99	1,527	1,153	S/L	10.0	153
61	EJ AUDI COFFEE TABLE	1/01/99	503	380	S/L	10.0	50
62	AMEX CARPET	1/01/99	9,744	7,359	S/L	10.0	975
63	SULLIVAN & SON CARPET	1/01/99	1,449	1,094	S/L	10.0	145
64	DINING TABLE	8/31/99	4,306	2,966	S/L	10.0	430
65	TABLE-DEANS RESIDENCE	12/31/99	1,468	962	S/L	10.0	147
66	CARPETING	12/31/99	1,685	1,104	S/L	10.0	168
96	Door lock	7/24/00	539	163	S/L	20.0	27
97	220v a.c. line	8/16/00	1,981	591	S/L	20.0	99
98	Rear Porch Work	9/21/00	1,168	338	S/L	20.0	59
99	Ceiling	9/30/00	1,200	348	S/L	20.0	60
100	Sentricon Installation	4/10/01	2,334	619	S/L	20.0	117
105	ST. RONAN STREET IMPROVEN	5/01/04	34,154	3,700	S/L	20.0	1,708
106	Porch	8/01/05	54,550	2,500	S/L	20.0	2,728
107	Deck	1/01/06	17,240	431	S/L	20.0	862
108	Shower	7/01/05	3,330	167	S/L	20.0	166
109	Chimney	9/01/04	4,950	454	S/L	20.0	247
110	Gutters	9/01/04	1,350	124	S/L	20.0	67
111	Konica Copier	10/07/05	5,600	840	S/L	5.0	1,120
112	Boiler	6/07/07	73,000	0	S/L	20.0	304
113	Roof	11/28/06	84,300	0	S/L	20.0	2,459
114	Gutters	11/28/06	33,600	0	S/L	20.0	980
115	56 windows	5/11/07	94,700	0	S/L	20.0	789

(Continued...)

Asset	(a) Property Description	(b) Date In Service	(c) Tax Basis	(d) Prior Depreciation	(e) Tax Method	(f) Tax Period	(g) Tax Depr Deduction
116	Building Improvements	12/31/06	101,185	0	S/L	20 0	2,530
117	French doors-Dean's residence	8/18/06	6,200	0	S/L	20 0	258
118	Baseboard Heat	7/27/06	26,075	0	S/L	20.0	1,195
119	Student bathroom-basement	7/27/06	10,386	0	S/L	20.0	476
			<u>1,302,388</u>				<u>51,079</u>