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2009

Open to Public Inspection

Short Form

Return of Organization Exempt From Income Tax

Form 990-EZ

Form

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)
Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.
The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury Internal Revenue Service

A For the 2009 calendar year or tax year beginning N/A, 2009, and ending N/A, 20

- B Check if applicable: Address change, Name change, Initial return, Terminated, Amended return, Application pending

200612 070030000 29 IA
PHI KAPPA SIGMA BERKELEY ASSOCIATES
Z BERKEY ASSOCIATES INC.
154 RONADA AVE
PIEDMONT CA 94611-3912

IRS

D Employer identification number: 94-6078400
E Telephone number: (510) 654-2621
F Group Exemption Number: N/A

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

G Accounting Method: X Cash, Other (specify)

I Website: None

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Tax-exempt status (check only one) - X 501(c) (7), 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 210,282

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

SCANNER AIG 2010 Revenue

Table with 21 rows for revenue, expenses, and net assets. Includes handwritten notes like 'RECEIVED' and 'CONF/MEETINGS (166) BANK FEES (39)'. Total revenue is 210,282 and total expenses is 153,651, resulting in a net asset of 911,878.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

Table with 27 rows for balance sheet items. Includes handwritten notes like 'PREPAID EXPENSE' and 'FIRST MTG'. Total assets are 1,223,026 and net assets are 911,878.

1255

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

What is the organization's primary exempt purpose? EMPLOYMENT AND TO PROVIDE MODERATE COST STUDENT HOUSING AND SOCIAL SERVICES TO UNIVERSITY STUDENT MEMBERS.  
 Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses—  
 (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others)

28	<u>EXEMPT CORP. PROVIDES CLEAN FURNISHED ROOMS AT RENTS WELL BELOW MARKET TO 27 TO 38 STUDENT MEMBERS IN ITS 12000 SQ FT. DORM - LOCATED 1 BLOCK FROM U.C. BERKELEY CAMPUS</u> (Grants \$ <u>N/A</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	<u>143,944</u>
29	<u>BY DIRECTOR'S RESOLUTION \$ 25/MEM/MO. IS PLACED IN THE ERDEKATZ SCHOLARSHIP FUND WHICH SUPPORTS GIFTED, &amp; NEEDY STUDENTS. INT./EARNINGS ON CORP. SAVINGS ABOVE 1000 YR. ALSO GOES INTO THIS FUND.</u> If this amount includes foreign grants, check here <u>N/A</u> <input type="checkbox"/>	29a	<u>INCLUDED IN AMT. ABOVE</u>
30	<u>EXEMPT CORP SERVES AS LIAISON BETWEEN 500 TO 600 GRADUATED STUDENT MEMBERS (ALUMNI) &amp; CURRENT MEMBERS VIA SEMINARS, LUNCH EVENTS, JOB POSTINGS, ETC</u> (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	<u>INCL. IN AMT ABOVE</u>
31	Other program services (attach schedule) (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	<u>---</u>
32	Total program service expenses (add lines 28a through 31a)	32	<u>143,944</u>

**Part IV** List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)

(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	(e) Expense account and other allowances
① <u>WILLIAM GLASS 357 DU PERRA AVE. CROCKETT, CA. 94529</u>	<u>PRES. &amp; DIRECTOR (1)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
② <u>MICHAEL TORREY 128 BEAUMONT AVE SAN FRANCISCO 94118</u>	<u>TREASURER &amp; DIRECTOR (2)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
③ <u>WILLIAM WALSH 524 MARIANNA PLACE R10 VISTA, CA. 94571</u>	<u>VP. HISTORIAN &amp; DIRECTOR (1)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
④ <u>KENNETH ATTENOMON 1050 NORTHGATE DR #300 SAN RAFAEL CA. 94903</u>	<u>VP LEGAL &amp; DIRECTOR (1)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
⑤ <u>STEVE CALEGARI 1082 UNION ST. #12 SAN FRANCISCO CA 94133</u>	<u>VP EVENTS &amp; DIRECTOR (2)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
⑥ <u>STEVE SKINNER 1093 PENNYTA AVE. ALBANY CA. 94706</u>	<u>VP LEGAL &amp; DIRECTOR (1)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
⑦ <u>TONI SANGUINETTI #2 SPRING ST. ORINDA, CA 94563</u>	<u>VP. COMPUTER APPS. &amp; DIRECTOR (1)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
⑧ <u>WILLIAM RUTH 154 RONADA AVE. PIEDMONT, CA 94611</u>	<u>SECRETARY (12) &amp; MANAGING DIR.</u>	<u>17617</u>	<u>-0-</u>	<u>-0-</u>
⑨ <u>VICTOR WYKOFF PO BOX 40 CLEMENTS, CA. 95227</u>	<u>VP. TRAINING &amp; DIRECTOR (1)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
⑩ <u>ZINTA ZARINS 2320 WARDING ST #108 BERKELEY CA 94704</u>	<u>STUDENT DIRECTOR/ MGR. (4)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

**Part V Other Information** (Note the statement requirements in the instructions for Part V.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
35a	a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
35b	b If "Yes," has it filed a tax return on Form 990-T for this year? <u>N/A</u>		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a <u>None</u>		
37b	b Did the organization file Form 1120-POL for this year?		N/A
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		X
38b	b If "Yes," complete Schedule L, Part II and enter the total amount involved <u>N/A</u>		
39	Section 501(c)(7) organizations. Enter		
39a	a Initiation fees and capital contributions included on line 9 <u>- 0 -</u>		
39b	b Gross receipts, included on line 9, for public use of club facilities <u>- 0 -</u>		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ <u>N/A</u> ; section 4912 ▶ <u>N/A</u> ; section 4955 ▶ <u>N/A</u>		
40b	b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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? If "Yes," complete Schedule L, Part I <u>N/A</u>		
40c	c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <u>N/A</u>		
40d	d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <u>N/A</u>		
40e	e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. <u>X</u>		
41	List the states with which a copy of this return is filed. ▶ <u>CALIFORNIA</u>		
42a	The organization's books are in care of ▶ <u>WILLIAM RUTH</u> Telephone no. ▶ <u>(510) 654-2621</u> Located at ▶ <u>154 RONADA AVE, PIEDMONT, CA.</u> ZIP + 4 ▶ <u>94611-3912</u>		
42b	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)? <u>N/A</u>		X
42c	If "Yes," enter the name of the foreign country. ▶ <u>N/A</u> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
42c	c At any time during the calendar year, did the organization maintain an office outside of the U.S.? <u>N/A</u>		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ <u>N/A</u> .43		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		X

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section-501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

- 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I Yes No
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II 46 47
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 48 N/A
- 49a Did the organization make any transfers to an exempt non-charitable related organization? 49a
- b If "Yes," was the related organization a section 527 organization? 49b
- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(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
<del>N/A</del>				

f Total number of other employees paid over \$100,000 -0-

- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
<del>NONE</del>		
<del>N/A</del>		

d Total number of other independent contractors each receiving over \$100,000 NONE

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: William T. Ruth Date: AUG 12, 2010  
 Type or print name and title: WILLIAM T. RUTH MANAGING DIRECTOR / SECRETARY

**Paid Preparer's Use Only**  
 Preparer's signature: ~~\_\_\_\_\_~~ Date: ~~\_\_\_\_\_~~ Check if self-employed:   
 Firm's name (or yours if self-employed), address, and ZIP + 4: ~~\_\_\_\_\_~~ EIN: ~~\_\_\_\_\_~~ Phone no: ~~\_\_\_\_\_~~

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

PHI KAPPA SIGMA BERKELEY ASSOC., INC.

Depreciation Schedule

December 31, 2009

ASSET	S/L RATE	COST	PRIOR DEPR.	CURRENT DEPR.	REMAINING COST
<b>Building:</b>					
Salvaged '90	2.5%	40,000	17,500	1000	\$ 21500
New in '91	2.5%	852,597	362355	21315	468927
New in '92	2.5%	142,326	60486	3558	78282
New in '93	2.5%	40,909	16368	1023	23518
New in '94	2.5%	-0-	-0-	-0-	-0-
New in '95	2.5	13,918	4872	348	8698
New in '96	2.5	-0-	-0-	-0-	-0-
New in '97	2.5	-0-	-0-	-0-	-0-
New in '98	2.5	-0-	-0-	-0-	-0-
New in '99	2.5	-0-	-0-	-0-	-0-
New in '00	2.5	-0-	-0-	-0-	-0-
New in '01	2.5	-0-	-0-	-0-	-0-
New in '02	2.5	-0-	-0-	-0-	-0-
New in '03	2.5	-0-	-0-	-0-	-0-
New in '04	2.5	-0-	-0-	-0-	-0-
New in '05	2.5	-0-	-0-	-0-	-0-
New in '06	2.5	-0-	-0-	-0-	-0-
New in '07	2.5	-0-	-0-	-0-	-0-
New in '08	2.5	-0-	-0-	-0-	-0-
New in '09	2.5	-0-	-0-	-0-	-0-

TOTALS	1,089,750	461581	27,244	600925
Furn & Equip. 10% (added this yr. \$4898 mtd yr. convention)	38,939	33353	933	4653

Land	50,000	-0-	-0-	50,000
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TOTAL COST OF ASSETS	1178689			
TOTAL PRIOR DEPRECIATION	494934			
TOTAL CURRENT DEPRECIATION			28177	
TOTAL REMAINING COST OF ASSETS				655578