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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)

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

OMB No 1545-0047

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 06-01-2010 and ending 05-31-2011

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization

PACIFIC LUTHERAN UNIVERSITY

Doing Business As

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

PACIFIC LUTHERAN UNIVERSITY

Room/suite

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

TACOMA, WA 98447

F Name and address of principal officer

ROBERT RILEY

PACIFIC LUTHERAN UNIVERSITY

TACOMA, WA 98447

H(a) Is this a group return for affiliates?

☐ Yes ☒ No

H(b) Are all affiliates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number

I Tax-exempt status

☒ 501(c)(3) ☐ 501(c) () ☐ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website:

WWW PLU EDU

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation

1920

M State of legal domicile

WA

Part I		Summary				
Activities & Governance	1	Briefly describe the organization's mission or most significant activities PACIFIC LUTHERAN UNIVERSITY OFFERS MORE THAN 3,500 STUDENTS A UNIQUE BLEND OF STUDIES THE ACADEMICALLY RIGOROUS OFFERINGS RANGE FROM THE LIBERAL ARTS TO PROFESSIONAL PROGRAMS THE UNIVERSITY IS LOCATED 6 MILES SOUTH OF TACOMA, IN SUBURBAN PARKLAND, ON A 156-ACRE WOODED CAMPUS STUDENTS DEVELOP SKILLS IN DECISION MAKING, ANALYSIS, COMMUNICATION AND REASONING THAT PREPARE THEM FOR A LIFETIME OF SUCCESS - BOTH IN THEIR CAREERS AND IN SERVICE TO OTHERS PLU IS COMMITTED TO DEVELOPING IN ALL STUDENTS AN UNDERSTANDING OF THE INTERCULTURAL AND INTELLECTUAL RICHNESS OF THE WORLD ABOUT 50 PERCENT OF STUDENTS SPEND TIME STUDYING ABROAD THROUGHOUT ITS HISTORY PLU HAS REMAINED CLOSELY AFFILIATED WITH THE LUTHERAN CHURCH AND IS NOW A UNIVERSITY OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA PLU MISSION STATEMENT IS TO "EDUCATE STUDENTS FOR LIVES OF THOUGHTFUL INQUIRY, SERVICE, LEADERSHIP AND CARE - FOR OTHER PEOPLE, FOR THE COMMUNITY, AND FOR THE EARTH "				
	2	Check this box ☐ 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	36		
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	34		
	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	3,161		
	6	Total number of volunteers (estimate if necessary)	6	465		
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	637,595		
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b	-399,055		
	Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year	
		9	Program service revenue (Part VIII, line 2g)	15,478,001	31,504,170	
		10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	113,199,631	115,578,907	
		11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,009,410	2,432,533	
		12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,118,505	2,101,775	
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	132,805,547	151,617,385	36,789,232	39,305,904
	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)			56,830,617	57,051,374
	16a	Professional fundraising fees (Part IX, column (A), line 11e)			0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ☐ 2,449,428				
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)			38,317,774	39,397,013
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)			131,937,623	135,754,291
	19	Revenue less expenses Subtract line 18 from line 12			867,924	15,863,094
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year		
			226,980,177	248,452,936		
			86,506,484	86,708,239		
			140,473,693	161,744,697		

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

2012-03-01

Date

ROBERT RILEY ASSOCIATE VP FOR FINANCE,CONTROLLER

Type or print name and title

Print/Type preparer's name

LAWRENCE H MOHR CPA

Preparer's signature

LAWRENCE H MOHR CPA

Date

Check if self-employed ☐

PTIN

Firm's name

BAKER TILLY VIRCHOW KRAUSE LLP

Firm's EIN

Firm's address

225 S 6TH ST STE 2300 MINNEAPOLIS, MN 55402

Phone no

(612) 876-4500

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2010)

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

☐

1

Briefly describe the organization's mission

PLU SEEKS TO EDUCATE STUDENTS FOR LIVES OF THOUGHTFUL INQUIRY, SERVICE, LEADERSHIP AND CARE - FOR OTHER PERSONS, FOR THE COMMUNITY AND FOR THE EARTH

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

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

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 78,234,568 including grants of \$ 39,305,904) (Revenue \$ 97,487,796)

INSTRUCTION AT THE UNDERGRADUATE LEVEL OFFERS DEGREES AS FOLLOWS BACHELOR OF ARTS, BACHELOR OF SCIENCE, BACHELOR OF ARTS IN COMMUNICATION, BACHELOR OF ARTS IN EDUCATION, BACHELOR OF ARTS IN PHYSICAL EDUCATION, BACHELOR OF ARTS IN RECREATION, BACHELOR OF BUSINESS ADMINISTRATION, BACHELOR OF FINE ARTS, BACHELOR OF MUSIC, BACHELOR OF MUSIC EDUCATION, BACHELOR OF MUSICAL ARTS, BACHELOR OF SCIENCE IN NURSING, AND BACHELOR OF SCIENCE IN PHYSICAL EDUCATION ADDITIONALLY PLU OFFERS GRADUATE DEGREES IN MASTER OF ARTS IN EDUCATION, MASTER OF ARTS (MARRIAGE AND FAMILY THERAPY), MASTER OF BUSINESS ADMINISTRATION, MASTER OF SCIENCE IN NURSING, MASTER OF FINE ARTS (CREATIVE WRITING), AND A JOINT DEGREE MBA/MSN THE TOTAL ENROLLMENT FOR THE 2010-2011 WAS 3,543 STUDENTS IN FALL 2010 AND 3,271 STUDENTS IN SPRING 2011, OF WHICH 937 MET THE REQUIREMENTS TO GRADUATE

4b

(Code) (Expenses \$ 16,408,504 including grants of \$) (Revenue \$)

ACADEMIC SUPPORT AND STUDENT SERVICES AT PACIFIC LUTHERAN UNIVERSITY ARE COMPRISED OF ADMISSIONS, WANG CENTER, MULTIMEDIA SERVICES, THE WOMEN'S CENTER, INFORMATION & TECHNOLOGY SERVICES, CAMPUS MINISTRY, ROTC, ATHLETICS, THE HEALTH CENTER, THE COUNSELING CENTER, FINANCIAL AID OFFICE, STUDENT EMPLOYMENT, AND STUDENT SERVICES

4c

(Code) (Expenses \$ 16,349,600 including grants of \$) (Revenue \$ 17,199,036)

AUXILIARY ENTERPRISES AT PACIFIC LUTHERAN UNIVERSITY ARE COMPRISED OF 10 RESIDENCE HALLS AND ON-CAMPUS APARTMENTS, A NEWLY RENOVATED DINING HALL AS WELL AS QUICK SERVICE FOOD OPTIONS, AND A STATE OF THE ART BOOKSTORE ADDITIONALLY, AUXILIARY ENTERPRISES CONSISTS OF THE CAMPUS CONCIERGE, CONFERENCES AND EVENTS, AND THE UNIVERSITY GOLF COURSE DURING THE 2010-2011 SCHOOL YEAR RESIDENCE HALL OCCUPATION WAS 1,579 STUDENTS FOR FALL 2010 AND 1,451 STUDENTS FOR SPRING 2011

4d

Other program services (Describe in Schedule O) See also Additional Data for Description

(Expenses \$ 7,088,660 including grants of \$) (Revenue \$ 892,075)

4e

Total program service expenses \$ 118,081,332

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> 	1	Yes
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)? 	2	Yes
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>	3	No
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>	4	No
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>	5	
6	Did the organization maintain any donor advised funds or any similar funds or accounts where 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> 	6	No
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> 	7	No
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> 	8	No
9	Did the organization report an amount in Part X, line 21, 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> 	9	No
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i> 	10	Yes
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> 	11a	Yes
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> 	11b	Yes
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> 	11c	Yes
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> 	11d	Yes
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> 	11e	Yes
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> 	11f	Yes
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i> 	12a	Yes
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, XII, and XIII is optional.</i> 	12b	No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i> 	13	Yes
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	Yes
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Parts I and IV.</i> 	14b	Yes
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U.S.? <i>If "Yes," complete Schedule F, Parts II and IV.</i> 	15	No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U.S.? <i>If "Yes," complete Schedule F, Parts III and IV.</i> 	16	No
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 (see instructions).</i>	17	No
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>	18	Yes
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>	19	No
20a	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i>	20a	No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions).	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
22	Did the organization report more than \$5,000 of grants and 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>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 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>	23	Yes	
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-24d and complete Schedule K. If "No," go to line 25</i>	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
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?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
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>	25a		No
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>	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27		No
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>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
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>	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
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>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
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>	32		No
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>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		No
a	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> ☐ Yes ☒ No			
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>	36		No
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>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance				
Check if Schedule O contains a response to any question in this Part V ☐				
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a	240	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return.	2a	3,161	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	Yes	
b	If "Yes," enter the name of the foreign country ▶ TD See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	Yes	
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	1	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?				
8				
9 Sponsoring organizations maintaining donor advised funds.				
a	Did the organization make any taxable distributions under section 4966?	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b		
11 Section 501(c)(12) organizations. Enter				
a	Gross income from members or shareholders.	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b		
c	Enter the amount of reserves on hand.	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?				
14a				
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.				
14b				

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
Check if Schedule O contains a response to any question 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	1a36		
b	Enter the number of voting members included in line 1a, above, who are independent	1b34		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
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?	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	Does the organization have members or stockholders?	6		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
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	9		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	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?	16a		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken 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
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. ☒ Own website ☐ Another's website ☒ Upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization. ROBERT RILEY BUSINESS OFFICE TACOMA, WA 98447 (253) 535-7119

Check if Schedule O contains a response to any question in this Part VII ☐ ☒

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

Form **990** (2010)

Part VII

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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			
See Additional Data Table										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								2,655,387	0	508,168

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization▶26

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

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual*

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*

YesNo

3Yes

4Yes

5No

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

(A) Name and business address	(B) Description of services	(C) Compensation
WESTMARK CONSTRUCTION INC 6102 N 9TH ST STE 400 TACOMA, WA 98406	GENERAL CONTRACTOR	959,259
NATIONAL PUBLIC RADIO POBOX 79540 BALTIMORE, MD 21279	PUBLIC RADIO PROGRAMMING SERVICES	807,224
MARKET ENGINUITY INC 3131 E CLARENDON AVE STE 105 PHOENIX, AZ 85016	ADVERTISING AGENT	665,851
WRIGHT ROOFING INC 6305 S ADAMS TACOMA, WA 98409	ROOFING CONTRACTOR	560,216
NBBJ LP POBOX S/B 60000 FILE 51257 SAN FRANCISCO, CA 94160	GENERAL CONTRACTOR	450,007
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶26		

Form 990 (2010)

Part VIII

Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e	2,630,412		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	28,873,758		
	g	Noncash contributions included in lines 1a-1f \$		1,213,554		
	h	Total. Add lines 1a-1f		31,504,170		
Program Service Revenue	2a	TUITION AND FEES	Business Code 611600	97,340,275	97,340,275	
	b	SALES AND SERVICES OF	611710	16,549,494	16,549,494	
	c	OTHER ACADEMIC SUPPORT	611710	892,075	892,075	
	d	GARFIELD BOOKSTORE/GOL	713910	637,595		637,595
	e	UNIVERSITY LOANS INCOM	611710	159,468	159,468	
	f	All other program service revenue				
	g	Total. Add lines 2a-2f		115,578,907		
	Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		1,528,816	
4		Income from investment of tax-exempt bond proceeds . . .				
5		Royalties				
6a		Gross Rents	(i) Real 125,087	(ii) Personal		
b		Less rental expenses	81,328			
c		Rental income or (loss)	43,759			
d		Net rental income or (loss)		43,759		43,759
7a		Gross amount from sales of assets other than inventory	(i) Securities 25,743,907	(ii) Other		
b		Less cost or other basis and sales expenses	24,840,190			
c		Gain or (loss)	903,717			
d		Net gain or (loss)		903,717		903,717
8a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a 114,260			
b		Less direct expenses	b 98,821			
c		Net income or (loss) from fundraising events . . .		15,439		15,439
9a		Gross income from gaming activities See Part IV, line 19 . . .	a			
b		Less direct expenses	b			
c		Net income or (loss) from gaming activities . . .				
10a		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				
11a	UNDERWRITING REVENUE	541800	2,042,577	2,042,577		
b						
c						
d	All other revenue					
e	Total. Add lines 11a-11d		2,042,577			
12	Total revenue. See Instructions		151,617,385	116,983,889	637,595	2,491,731

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) but are not required to complete columns (B), (C), and (D).

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 U S See Part IV, line 21				
2	Grants and other assistance to individuals in the U S See Part IV, line 22	39,305,904	39,305,904		
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	1,246,095	153,631	740,251	352,213
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	43,497,210	36,547,179	6,093,843	856,188
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	3,365,122	2,760,250	513,989	90,883
9	Other employee benefits	5,690,523	4,667,666	869,171	153,686
10	Payroll taxes	3,252,424	2,667,809	496,775	87,840
a	Fees for services (non-employees)				
	Management				
b	Legal	362,683		362,683	
c	Accounting	100,520		100,520	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees	133,712		133,712	
g	Other	6,144,787	5,040,277	938,555	165,955
12	Advertising and promotion	269,558	221,106	41,172	7,280
13	Office expenses	10,614,764	8,787,846	1,636,393	190,525
14	Information technology	2,111,544	1,732,000	322,517	57,027
15	Royalties				
16	Occupancy	2,114,152	1,734,138	322,916	57,098
17	Travel	4,115,306	3,375,590	628,572	111,144
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	866,937	711,107	132,416	23,414
20	Interest	2,731,192	2,240,268	417,162	73,762
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	4,685,292	3,843,122	715,632	126,538
23	Insurance	888,099	728,466	135,648	23,985
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	MISC MINOR EQUIPMENT P	1,400,279	1,148,582	213,879	37,818
b	STUDY AWAY FEES	1,381,629	1,381,629		
c	MISCELLANEOUS	645,819	353,345	280,838	11,636
d	DUES & SUBSCRIPTIONS	616,450	505,645	94,156	16,649
e	PRIZES AND AWARDS	214,290	175,772	32,731	5,787
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	135,754,291	118,081,332	15,223,531	2,449,428
26	Joint costs. Check here ☐ if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

						(A)		(B)
						Beginning of year		End of year
Assets	1	Cash—non-interest-bearing				23,875	1	24,025
	2	Savings and temporary cash investments				15,900,657	2	17,762,299
	3	Pledges and grants receivable, net				5,424,651	3	14,756,535
	4	Accounts receivable, net				3,108,347	4	2,760,035
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L					5	
	6	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 instructions). Schedule L					6	
	7	Notes and loans receivable, net				7,685,382	7	7,586,966
	8	Inventories for sale or use				1,037,314	8	844,983
	9	Prepaid expenses and deferred charges				748,604	9	1,213,167
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	189,039,808	109,607,970	10c	106,192,289	
	b	Less: accumulated depreciation	10b	82,847,519				
	11	Investments—publicly traded securities				37,490,802	11	42,195,573
	12	Investments—other securities. See Part IV, line 11				27,328,777	12	32,716,761
	13	Investments—program-related. See Part IV, line 11					13	
	14	Intangible assets				400,000	14	400,000
	15	Other assets. See Part IV, line 11				18,223,798	15	22,000,303
16	Total assets. Add lines 1 through 15 (must equal line 34)				226,980,177	16	248,452,936	
Liabilities	17	Accounts payable and accrued expenses				9,596,810	17	8,675,119
	18	Grants payable					18	
	19	Deferred revenue					19	
	20	Tax-exempt bond liabilities				59,200,000	20	58,110,000
	21	Escrow or custodial account liability. Complete Part IV of Schedule D					21	
	22	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				128,975	23	118,531
	24	Unsecured notes and loans payable to unrelated third parties					24	
	25	Other liabilities. Complete Part X of Schedule D				17,580,699	25	19,804,589
	26	Total liabilities. Add lines 17 through 25				86,506,484	26	86,708,239
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.							
	27	Unrestricted net assets				52,322,139	27	66,509,799
	28	Temporarily restricted net assets				20,735,950	28	24,593,484
	29	Permanently restricted net assets				67,415,604	29	70,641,414
	Organizations that do not follow SFAS 117, check here ☐ 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				140,473,693	33	161,744,697
	34	Total liabilities and net assets/fund balances				226,980,177	34	248,452,936

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	151,617,385
2	Total expenses (must equal Part IX, column (A), line 25)	2	135,754,291
3	Revenue less expenses Subtract line 2 from line 1	3	15,863,094
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	140,473,693
5	Other changes in net assets or fund balances (explain in Schedule O)	5	5,407,910
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	161,744,697

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
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?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 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	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separated basis		
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?	Yes	
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	

SCHEDULE A

(Form 990 or 990EZ)

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. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization PACIFIC LUTHERAN UNIVERSITY	Employer identification number 91-0565571
---	--

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 - Other
- 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 the supported organization?

11g(i)

☐

Yes

☐

No

(ii)

a family member of a person described in (i) above?

11g(ii)

☐

Yes

☐

No

(iii)

a 35% controlled entity of a person described in (i) or (ii) above?

11g(iii)

☐

Yes

☐

No

h

☐

Provide the following information about the supported organization(s)

(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 support
			Yes	No	Yes	No	Yes	No	
Total									

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

Cat No 11285F

Schedule A (Form 990 or 990-EZ) 2010

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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 501(c)(3) organization, check this box and stop here

▶

Section C. Computation of Public Support Percentage		
14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2009 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		▶
b 33 1/3% support test—2009. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		▶
17a 10%-facts-and-circumstances test—2010. 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		▶
b 10%-facts-and-circumstances test—2009. 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		▶
18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions		▶

Part IIIPart 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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 section501(c)(3) organization, check this box and stop here 						

Section C. Computation of Public Support Percentage		
15 Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2010. 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—2009. 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. Supplemental Information. Complete this part to 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).

Facts And Circumstances Test

Additional Data

Software ID:

Software Version:

EIN: 91-0565571

Name: PACIFIC LUTHERAN UNIVERSITY

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
NEAL ARNTSON MEMBER	1 00	X						0	0	0
LINDA BARBO MEMBER	1 00	X						0	0	0
DALE BENSON MEMBER	1 00	X						0	0	0
GAYLE BERG MEMBER	1 00	X						0	0	0
BRUCE BJERKE CHAIR	1 00	X						0	0	0
DAVID BRAUER-RIEKE MEMBER	1 00	X						0	0	0
DAVID GREENWOOD MEMBER	1 00	X						0	0	0
DARREN HAMBY MEMBER	1 00	X						0	0	0
ROE HATLEN MEMBER	1 00	X						0	0	0
TONY HICKS MEMBER	1 00	X						0	0	0
RICHARD HILDAHL MEMBER	1 00	X						0	0	0
JAMES HUSHAGEN VICE CHAIR	1 00	X						0	0	0
DARCY JOHNSON MEMBER	1 00	X						0	0	0
DAVID JOHNSON MEMBER	1 00	X						0	0	0
ESTELLE KELLEY MEMBER	1 00	X						0	0	0
MICHAEL KEYS MEMBER	1 00	X						0	0	0
LISA KITTILSBY MEMBER	1 00	X						0	0	0
MARK KNUDSON MEMBER	1 00	X						0	0	0
LISA KORSMO MEMBER	1 00	X						0	0	0
JON KVINSLAND MEMBER	1 00	X						0	0	0
KATHLEEN MCCALLUM SACHSE MEMBER	1 00	X						0	0	0
DONALD MORKEN MEMBER	1 00	X						0	0	0
LARRY NEEB MEMBER	1 00	X						0	0	0
KIM NESSELQUIST MEMBER	1 00	X						0	0	0
KNUT OLSON MEMBER	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
DAVID PETERS MEMBER	1 00	X						0	0	0
NANCY POWELL MEMBER	1 00	X						0	0	0
CAROL QUIGG MEMBER	1 00	X						0	0	0
JEFF RIPPEY MEMBER	1 00	X						0	0	0
DONNA SCHLITT MEMBER	1 00	X						0	0	0
EILEEN TELLEFSON SECRETARY	1 00	X						0	0	0
BRADLEY TILDEN MEMBER	1 00	X						0	0	0
TOM ERIC VRAALSEN MEMBER	1 00	X						0	0	0
MARTIN WELLS MEMBER	1 00	X						0	0	0
DONALD WILSON MEMBER	1 00	X						0	0	0
ANDREW YEE MEMBER	1 00	X						0	0	0
LOREN ANDERSON PRESIDENT	40 00			X				1,160,346	0	190,144
SHERI TONN VICE PRESIDENT	40 00			X				172,405	0	40,336
STEVEN STARKOVICH PROVOST	40 00			X				145,922	0	22,864
LAURA MAJOVSKI VICE PRESIDENT	40 00			X				136,223	0	49,604
STEPHEN OLSON VICE PRESIDENT	40 00			X				118,544	0	48,461
KARL STUMO VICE PRESIDENT	40 00			X				125,946	0	26,992
JAMES BROCK DEAN	40 00				X			141,776	0	25,893
KEVIN BOEH ASST PROFESSOR	40 00				X			128,790	0	14,069
ANGELIA ALEXANDER DEAN	40 00				X			124,179	0	18,251
TERRY MILLER DEAN	40 00				X			121,073	0	39,987
DAVID ROBBINS PROFESSOR	40 00				X			118,509	0	18,746
JOHN LEE FORMER PROFESSOR	40 00						X	161,674	0	12,821

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services

(Code	) (Expenses \$	7,088,660	including grants of \$	) (Revenue \$	892,075)
#1	OPERATION AND MAINTENANCE OF PLANT INCLUDING DEPRECIATION OF \$4,503,664				
#2	RESEARCH				
#3	PUBLIC SERVICE				
#4	OTHER INSTITUTIONAL SUPPORT"				

SCHEDULE D
(Form 990)

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization PACIFIC LUTHERAN UNIVERSITY	Employer identification number 91-0565571
---	--

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? ☐ Yes ☐ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit ☐ Yes ☐ No	

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

1	Purpose(s) of conservation easements held by the organization (check all that apply) ☐ Preservation of land for public use (e g , recreation or pleasure) ☐ Preservation of an historically importantly land area ☐ Protection of natural habitat ☐ Preservation of a certified historic structure ☐ Preservation of open space											
2	Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year											
		<table><tr><td></td><td>Held at the End of the Year</td></tr><tr><td>a</td><td>Total number of conservation easements</td></tr><tr><td>b</td><td>Total acreage restricted by conservation easements</td></tr><tr><td>c</td><td>Number of conservation easements on a certified historic structure included in (a)</td></tr><tr><td>d</td><td>Number of conservation easements included in (c) acquired after 8/17/06</td></tr></table>		Held at the End of the Year	a	Total number of conservation easements	b	Total acreage restricted by conservation easements	c	Number of conservation easements on a certified historic structure included in (a)	d	Number of conservation easements included in (c) acquired after 8/17/06
	Held at the End of the Year											
a	Total number of conservation easements											
b	Total acreage restricted by conservation easements											
c	Number of conservation easements on a certified historic structure included in (a)											
d	Number of conservation easements included in (c) acquired after 8/17/06											
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ _____											
4	Number of states where property subject to conservation easement is located ▶ _____											
5	Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No											
6	Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶ _____											
7	Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____											
8	Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No											
9	In Part XIV, 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.

1a	If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items	
b	If the organization elected, as permitted under SFAS 116, 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	▶ \$ _____
2	If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 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 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

4

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

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 XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

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	67,545,423	61,752,223	71,780,725	
b	Contributions	2,588,852	2,931,666	5,083,841	
c	Investment earnings or losses	8,347,469	6,698,147	-11,475,790	
d	Grants or scholarships	3,613,152	3,623,791	3,461,426	
e	Other expenditures for facilities and programs			11,527	
f	Administrative expenses	215,040	212,822	163,600	
g	End of year balance	74,653,552	67,545,423	61,752,223	

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶ 4 320 %

b

Permanent endowment ▶ 95 680 %

c

Term endowment ▶

3a

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

	Yes	No
(i) unrelated organizations	3a(i) Yes	
(ii) related organizations	3a(ii)	No
b	3b	

b

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

4

Describe in Part XIV the intended uses of the organization's endowment funds

Part VI

Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,037,723		2,037,723
b Buildings		133,652,262	42,607,552	91,044,710
c Leasehold improvements		1,840,955	465,321	1,375,634
d Equipment		32,757,476	25,186,750	7,570,726
e Other		18,751,392	14,587,896	4,163,496
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				106,192,289

Part VII

Investments—Other Securities. 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) PRIVATE EQUITY FUNDS	2,530,665	F
(B) HEDGE FUNDS	16,322,217	F
(C) LIFE INSURANCE	1,322,552	F
(D) REAL ESTATE	9,746,126	F
(E) MISC INVESTMENTS	2,795,201	F
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)	32,716,761	

Part VIII

Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)		

Part IX

Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) CONSTRUCTION IN PROGRESS	6,084,578
(2) DEPOSITS HELD BY TRUSTEE	4,708,904
(3) BOND ACQUISITION COSTS	1,420,002
(4) FUNDS HELD IN TRUST BY OTHERS	9,786,819
Total. (Column (b) should equal Form 990, Part X, col.(B) line 15.)	22,000,303

Part X

Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
DEPOSIT ACCOUNTS	2,061,446
ANNUITIES PAYABLE	6,928,935
FUNDS HELD FOR OTHERS	1,280,038
ASSET RETIREMENT OBLIGATION	927,906
UNAMORTIZED PREMIUM	1,037,566
GOVERNMENT GRANTS REFUNDABLE	7,568,698
Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	19,804,589

2. Fin 48 (ASC 740) Footnote In Part XIV, 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)

Part XIReconciliation of Change in Net Assets from Form 990 to Financial Statements		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1151,617,385
2	Total expenses (Form 990, Part IX, column (A), line 25)	2135,754,291
3	Excess or (deficit) for the year Subtract line 2 from line 1	315,863,094
4	Net unrealized gains (losses) on investments	45,934,427
5	Donated services and use of facilities	5
6	Investment expenses	6
7	Prior period adjustments	7
8	Other (Describe in Part XIV)	8-526,517
9	Total adjustments (net) Add lines 4 - 8	95,407,910
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	1021,271,004

Part XIIReconciliation of Revenue per Audited Financial Statements With Revenue per Return		
1	Total revenue, gains, and other support per audited financial statements	1118,211,017
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a	Net unrealized gains on investments2a5,934,427	
b	Donated services and use of facilities2b	
c	Recoveries of prior year grants2c	
d	Other (Describe in Part XIV)2d98,821	
e	Add lines 2a through 2d	2e6,033,248
3	Subtract line 2e from line 1	3112,177,769
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 7b4a133,712	
b	Other (Describe in Part XIV)4b39,305,904	
c	Add lines 4a and 4b	4c39,439,616
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5151,617,385

Part XIIIReconciliation of Expenses per Audited Financial Statements With Expenses per Return		
1	Total expenses and losses per audited financial statements	196,940,013
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	
a	Donated services and use of facilities2a	
b	Prior year adjustments2b	
c	Other losses2c	
d	Other (Describe in Part XIV)2d625,338	
e	Add lines 2a through 2d	2e625,338
3	Subtract line 2e from line 1	396,314,675
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 7b4a133,712	
b	Other (Describe in Part XIV)4b39,305,904	
c	Add lines 4a and 4b	4c39,439,616
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5135,754,291

Part XIVSupplemental Information

Complete this part to 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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS	PART V, LINE 4	INTENDED USES OF ENDOWMENT FUNDS - TO FUND SCHOLARSHIPS, UNDERGRADUATE RESEARCH, EQUIPMENT, LECTURES, ATHLETIC FACILITIES, SOME FACULTY POSITIONS, GLOBAL EDUCATION, AND OTHER UNIVERSITY PROGRAMS
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	THE INTERNAL REVENUE SERVICE HAS DETERMINED THAT THE UNIVERSITY IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. HOWEVER, ANY UNRELATED BUSINESS INCOME MAY BE SUBJECT TO TAXATION. THE UNIVERSITY FOLLOWS THE ACCOUNTING STANDARDS FOR CONTINGENCIES 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 UNIVERSITY FOR UNCERTAIN TAX POSITIONS AS OF MAY 31, 2011 AND 2010. THE UNIVERSITY'S TAX RETURNS ARE SUBJECT TO REVIEW AND EXAMINATION BY FEDERAL AUTHORITIES. THE TAX RETURNS FOR THE CURRENT YEAR AS WELL AS FISCAL YEARS 2008 THROUGH 2010 ARE OPEN TO EXAMINATION BY FEDERAL AUTHORITIES.
PART XI, LINE 8 - OTHER ADJUSTMENTS		ADJUSTMENT OF ACTUARIAL LIABILITY FOR ANNUITIES PAYABLE 142,214. LOSS ON CONTRIBUTIONS RECEIVABLE -668,731.
PART XII, LINE 2D - OTHER ADJUSTMENTS		DIRECT FUNDRAISING EXPENSES 98,821.
PART XII, LINE 4B - OTHER ADJUSTMENTS		SCHOLARSHIPS AND GRANTS 39,305,904.
PART XIII, LINE 2D - OTHER ADJUSTMENTS		ACTUARIAL ADJUSTMENT -142,214. LOSS ON CONTRIBUTIONS RECEIVABLE 668,731. DIRECT FUNDRAISING EXPENSES 98,821.
PART XIII, LINE 4B - OTHER ADJUSTMENTS		SCHOLARSHIPS AND GRANTS 39,305,904.

SCHEDULE E

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

►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.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization
PACIFIC LUTHERAN UNIVERSITY

Employer identification number

91-0565571

Part I

- 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?
- 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?
- 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

- 4 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, use Part II

- 5 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, use Part II

6a 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 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

YES NO

1

Yes

2

Yes

3

Yes

4a

Yes

4b

Yes

4c

Yes

4d

Yes

5a

No

5b

No

5c

No

5d

No

5e

No

5f

No

5g

No

5h

No

6a

Yes

6b

No

7

Yes

Part II Supplemental Information

Complete this part to 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 (see instructions).

Identifier	Return Reference	Explanation
EXPLANATION OF NONDISCRIMINATORY POLICY PUBLICATION	SCHEDULE E, PART I, LINE 3	PACIFIC LUTHERAN UNIVERSITY PUBLISHES ITS NONDISCRIMINATORY POLICY IN THE TACOMA NEWS TRIBUNE DURING FEBRUARY EACH YEAR. THE UNIVERSITY FOLLOWS A NONDISCRIMINATORY POLICY REGARDING ALL PROGRAMS. THE UNIVERSITY ENROLLS STUDENTS WITHOUT DISCRIMINATION AS TO RACE, SEX, COLOR, OR NATIONAL ORIGIN. THE UNIVERSITY'S RECRUITMENT PROCEDURES ARE DESIGNED AND CARRIED OUT IN SUCH A WAY AS TO REACH STUDENTS OF ALL RACIAL SEGMENTS IN THE GEOGRAPHICAL AREA SERVED.
EXPLANATION OF GOVERNMENT FINANCIAL ASSISTANCE	SCHEDULE E, PART I, LINE 6	THE UNIVERSITY RECEIVES SUPPORT FROM THE US GOVERNMENT IN CONNECTION WITH THE PERKINS LOAN PROGRAM, FEDERAL WORK-STUDY PROGRAM, FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT PROGRAM AND OTHER PROGRAMS.

OMB No 1545-0047

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.**
▶ **Attach to Form 990. ▶ See separate instructions.**

Open to Public Inspection

91-0565571

3 Activities per Region (Use Part V if additional space is needed)

Schedule F (Form 990) 2010

1

(i) Method of valuation (book, FMV, appraisal, other)

Schedule F (Form 990) 2010

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16.
Use Part V if additional space is needed.

[illegible]

Part IV Foreign Forms

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926 (see instructions for Form 926)*

☒ Yes ☐ No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520 and/or Form 3520-A. (see instructions for Forms 3520 and 3520-A)*

☐ Yes ☒ No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations. (see instructions for Form 5471)*

☒ Yes ☐ No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see instructions for Form 8621)*

☐ Yes ☒ No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see instructions for Form 8865)*

☒ Yes ☐ No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see instructions for Form 5713).*

☐ Yes ☒ No

Supplemental Information

Complete this part to provide the information (see instructions) required in Part I, line 2, and any additional information.

[illegible]

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19,
or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization PACIFIC LUTHERAN UNIVERSITY	Employer identification number 91-0565571
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Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

- 1

Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a

☐ Mail solicitations

e

☐ Solicitation of non-government grants

b

☐ Internet and e-mail solicitations

f

☐ Solicitation of government grants

c

☐ Phone solicitations

g

☐ Special fundraising events

d

☐ In-person solicitations
- 2a

Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes ☐ No
- b

If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total ▶						

- 3

List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

Part II Fundraising Events.

Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		KPLU SPECIAL EVENTS (event type)	(event type)	(total number)	(Add col (a) through col (c))
Revenue	1	Gross receipts	114,260		114,260
	2	Less Charitable contributions			
	3	Gross income (line 1 minus line 2)	114,260		114,260
Direct Expenses	4	Cash prizes			
	5	Non-cash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	98,821		98,821
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶			
	11	Net income summary Combine lines 3 and 10 in column (d). ▶			
					15,439

Part III Gaming.

Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(Add col (a) through col (c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	☐ Yes % ☐ No	☐ Yes % ☐ No	☐ Yes % ☐ No
	7	Direct expense summary Add lines 2 through 5 in column (d) ▶			
	8	Net gaming income summary Combine lines 1 and 7 in column (d) ▶			

9

Enter the state(s) in which the organization operates gaming activities

a

Is the organization licensed to operate gaming activities in each of these states?

☐ Yes

☐ No

b

If "No," Explain

10a

Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

☐ Yes

☐ No

b

If "Yes," Explain

11

Does the organization operate gaming activities with nonmembers?

☐ Yes ☐ No

12

Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

☐ Yes ☐ No

13

Indicate the percentage of gaming activity operated in

a	The organization's facility	13a
b	An outside facility	13b

14

Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name

Address

15a

Does the organization have a contract with a third party from whom the organization receives gaming revenue?

☐ Yes ☐ No

b

If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$

c

If "Yes," enter name and address

Name

Address

16 Gaming manager information

Name

Gaming manager compensation \$

Description of services provided

☐ Director/officer

☐ Employee

☐ Independent contractor

17

Mandatory distributions

a

Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

☐ Yes ☐ No

b

Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

Part IV Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation
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Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
PACIFIC LUTHERAN UNIVERSITY

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

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Inspection

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91-0565571

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. Check this box if no one recipient 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 Code 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 ▶

3

Enter total number of other organizations ▶

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.
Use Schedule I-1 (Form 990) 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
(1) GRANTS AND SCHOLARSHIPS - SEE UNIVERSITY FOR LIST OF RECIPIENTS	3069	39,305,904			

Part IV

Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
OTHER INFORMATION	PART IV	PART I, LINE 2 PACIFIC LUTHERAN UNIVERSITY OFFERS SCHOLARSHIPS AND GRANTS TO QUALIFIED STUDENTS TO HELP REDUCE THEIR OUT-OF-POCKET TUITION COSTS STUDENTS RECEIVING FINANCIAL ASSISTANCE OF THIS FORM MUST MEET SPECIFIC CRITERIA SUCH AS ACADEMIC ACHIEVEMENT, FINANCIAL NEED AND OTHER SIMILAR STANDARDS WHETHER PUT IN PLACE BY THE COLLEGE OR BY DONORS OF RESTRICTED FUNDS

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.
▶ Attach to Form 990. ▶ See separate instructions.

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Name of the organization
PACIFIC LUTHERAN UNIVERSITY

Employer identification number
91-0565571

Part I

Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☒ Travel for companions ☒ Tax idemnification and gross-up payments ☐ Discretionary spending account ☒ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☒ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	1b	Yes
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	Yes
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☒ Compensation committee ☐ Independent compensation consultant ☒ Form 990 of other organizations ☒ Written employment contract ☒ Compensation survey or study ☒ Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization a Receive a severance payment or change-of-control payment from the organization or a related organization? b Participate in, or receive payment from, a supplemental nonqualified retirement plan? c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	4a	Yes
		4b	Yes
		4c	No
5	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9. For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of a The organization? b Any related organization? If "Yes," to line 5a or 5b, describe in Part III	5a	No
		5b	No
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of a The organization? b Any related organization? If "Yes," to line 6a or 6b, describe in Part III	6a	No
		6b	No
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	No
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	8	No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9	

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

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

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) LOREN ANDERSON	(i)	262,061	81,000	817,285	125,725	64,419	1,350,490	0
	(ii)	0	0	0	0	0	0	0
(2) SHERI TONN	(i)	170,405	0	2,000	33,876	6,460	212,741	0
	(ii)	0	0	0	0	0	0	0
(3) STEVEN STARKOVICH	(i)	145,922	0	0	15,313	7,551	168,786	0
	(ii)	0	0	0	0	0	0	0
(4) LAURA MAJOVSKI	(i)	134,223	0	2,000	28,979	20,625	185,827	0
	(ii)	0	0	0	0	0	0	0
(5) STEPHEN OLSON	(i)	118,544	0	0	13,260	35,201	167,005	0
	(ii)	0	0	0	0	0	0	0
(6) KARL STUMO	(i)	125,946	0	0	13,923	13,069	152,938	0
	(ii)	0	0	0	0	0	0	0
(7) JAMES BROCK	(i)	141,776	0	0	16,065	9,828	167,669	0
	(ii)	0	0	0	0	0	0	0
(8) TERRY MILLER	(i)	121,073	0	0	21,488	18,499	161,060	0
	(ii)	0	0	0	0	0	0	0
(9) JOHN LEE	(i)	0	0	161,674	12,226	595	174,495	0
	(ii)	0	0	0	0	0	0	0
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

Part III

Supplemental Information

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

Identifier	Return Reference	Explanation
	PART I, LINE 1A	THE TAX INDEMNIFICATION AND GROSS-UP PAYMENTS WERE ADDED ON THE FORM W-2 OF THE PRESIDENT
	PART I, LINE 1B	PART I, LINE 1B -- SPOUSE OF PRESIDENT TRAVELED AS AN OFFICIAL REPRESENTATIVE OF UNIVERSITY WITH PRESIDENT
SUPPLEMENTAL INFORMATION	PART III	PART I, LINE 4B -- LOREN J. ANDERSON 457 (F) PLAN -- \$788,000. PACIFIC LUTHERAN UNIVERSITY'S IRS FORM 990 FOR THE YEAR 2010 REPORTS THAT PRESIDENT LOREN J. ANDERSON'S COMPENSATION INCLUDED A ONE-TIME PAYMENT OF \$788,000 IN PREVIOUSLY DEFERRED INCOME. THE INCOME CAME FROM AN IRS SECTION 457(F) DEFERRED COMPENSATION PLAN THAT WAS ESTABLISHED BY THE PLU BOARD OF REGENTS AS PART OF ANDERSON'S RETIREMENT PACKAGE. SUCH PLANS ARE COMMONLY USED BY ELIGIBLE EMPLOYERS TO ATTRACT AND RETAIN THE EXECUTIVES THEY VALUE THE MOST. ANDERSON WILL RETIRE IN MAY OF 2012. THIS PAYMENT REPRESENTS THE AGGREGATE AMOUNT OF DEFERRED INCOME ACCRUED IN INSTALLMENTS ON AN ANNUAL BASIS OVER THE LIFE OF A MULTI-YEAR EMPLOYMENT CONTRACT. DR ANDERSON HAS BEEN THE PRESIDENT OF PLU FOR 20 YEARS.

Schedule K
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
PACIFIC LUTHERAN UNIVERSITY

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule O (Form 990).
▶ Attach to Form 990. ▶ See separate instructions.

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Open to Public
Inspection

Employer identification number
91-0565571

Part I

Bond Issues

(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A WASHINGTON HIGHER EDUCATION FACILITIES AUTHORITY	91-1306482	939781ZD5	12-20-2006	63,357,191	REFUNDING AND CONSTRUCTION		X		X		X

Part II

Proceeds

		A		B		C		D	
1	Amount of bonds retired								
2	Amount of bonds legally defeased								
3	Total proceeds of issue	63,357,191							
4	Gross proceeds in reserve funds	3,816,213							
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrow	30,900,647							
7	Issuance costs from proceeds	1,640,331							
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds	27,000,000							
11	Other spent proceeds								
12	Other unspent proceeds								
13	Year of substantial completion	2007							
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?	X							
15	Were the bonds issued as part of an advance refunding issue?	X							
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III

Private Business Use

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X						

Part III

Private Business Use (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use?		X						
b	Are there any research agreements that may result in private business use of bond-financed property?		X						
c	Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?	X							
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	0 %							
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶	0 %							
6	Total of lines 4 and 5	0 %							
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?	X							

Part IV

Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue?		X						
2	Is the bond issue a variable rate issue?		X						
3a	Has the organization or the governmental issuer entered into a hedge with respect to the bond issue?		X						
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was a hedge terminated?								
4a	Were gross proceeds invested in a GIC?	X							
b	Name of provider	MBIA							
c	Term of GIC	30 000000000000							
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?	X							
5	Were any gross proceeds invested beyond an available temporary period?		X						
6	Did the bond issue qualify for an exception to rebate?		X						

Part V

Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule K (see instructions)

Identifier	Return Reference	Explanation

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
PACIFIC LUTHERAN UNIVERSITY

Employer identification number

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Part I

Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II

Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c)Original principal amount	(d)Balance due	(e) In default?		(f) Approved by board or committee?		(g)Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Total ▶ \$										

Part III

Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b)Relationship between interested person and the organization	(c)Amount of grant or type of assistance

Part IV

Business Transactions Involving Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) JOHN KORSMO CONSTRUCTION	HUSBAND OF TRUSTEE,LISA KORSMO	1,347,491	BUILDING CONSTRUCTION		No
(2) MARYANN ANDERSON	WIFE OF PRESIDENT, LOREN ANDERSON	71,910	EMPLOYEE SALARY MARYANN ANDERSON IS EMPLOYED AS THE EXTERNAL RELATIONS COORDINATOR FOR GONYEA HOUSE SHE REPORTS DIRECTLY TO THE VICE PRESIDENT FOR FINANCE AND OPERATIONS AND THE CHAIR OF THE BOARD OF REGENTS		No

Part V

Supplemental Information
Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
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SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

NonCash Contributions

►Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.

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PACIFIC LUTHERAN UNIVERSITY

Employer identification number
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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 oncash 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	22	253,536	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 . .	X	2	890,037	FAIR MARKET VALUE
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts . .				
23 Scientific specimens . .				
24 Archeological artifacts .				
UNREIMBURSED				
25 Other ► (<u>EXPENSES</u>)	X	23	16,678	COST OF DONATED ITEM
COMPANY				
26 Other ► (<u>PRODUCTS</u>)	X	1	4,242	COST OF DONATED ITEM
EQUIPMENT/MISC				
27 Other ► (<u>ITEMS</u>)	X	8	49,062	COST OF DONATED ITEM
28 Other ► (<u> </u>)				
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

	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?		No
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?	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?		No
b If "Yes," describe in Part II		
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II		

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
METHOD FOR DETERMINING NUMBER OF CONTRIBUTORS	PART I, COLUMN (B)	THE NUMBER OF CONTRIBUTORS ONLY INDICATES THE NUMBER OF UNIQUE CONTRIBUTORS

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 to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

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Open to Public
Inspection

Name of the organization PACIFIC LUTHERAN UNIVERSITY	Employer identification number 91-0565571
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Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 4		THE DISSOLUTION CLAUSE OF THE ARTICLES OF INCORPORATION WAS AMENDED TO COMPLY WITH SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		THE FORM 990 WAS PROVIDED TO AND REVIEWED BY THE ENTIRE BOARD BEFORE IT WAS FILED WITH THE IRS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	PACIFIC LUTHERAN UNIVERSITY ANNUALLY REQUIRES BOARD MEMBERS AND KEY EMPLOYEES TO COMPLETE CONFLICT OF INTEREST SURVEY ALL SURVEYS ARE REVIEWED BY INDEPENDENT AUDITORS ANY CONFLICTS ARE DOCUMENTED TO ENSURE PROPER OVERSIGHT BOARD MEMBERS WITH CONFLICTS ARE REQUIRED TO RECUSE THEMSELVES FROM PROCEEDINGS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	THE PRESIDENT'S COMPENSATION IS REVIEWED ANNUALLY BY A COMPENSATION COMMITTEE OF THE GOVERNING BOARD. COMPARABLE DATA FOR SAME SIZE AND REGIONAL ORGANIZATIONS IS USED AS WELL AS PRIOR YEAR ACCOMPLISHMENTS. ALL OTHER POSITIONS ARE REVIEWED ANNUALLY BY AN IMMEDIATE SUPERVISOR. THE HUMAN RESOURCES DIRECTOR ASSEMBLES AND REVIEWS COMPARABLE DATA FROM THE INDUSTRY.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	FINANCIAL STATEMENTS ARE POSTED ON PLU'S WEBSITE

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 5,934,427 ADJUSTMENT OF ACTUARIAL LIABILITY FOR ANNUITIES PAYABLE 142,214 LOSS ON CONTRIBUTIONS RECEIVABLE - 668,731 TOTAL TO FORM 990, PART XI, LINE 5 5,407,910

Identifier	Return Reference	Explanation
	FORM 990, PART XI, LINE 2C	THE OVERSIGHT PROCESS HAS NOT CHANGED FROM PRIOR YEAR