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Return of Organization Exempt From Income Tax

2011

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

A For the 2011 calendar year beginning N/A, 20

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

C Name: **200612 070030000 29 IA**
PHI KAPPA SIGMA BERKELEY ASSOCIATES
Z BERKEY ASSOCIATES INC
154 RONADA AVE
RIEDMONT CA 94611-3912

D Employer identification number: **94-6078400**

E Telephone number: **(510) 654-2621**

G Gross receipts \$: **250410**

F Name and address of principal officer: **WILLIAM GLASS (PRES)**
357 DUPERRE AVE CROCKETT, CA 94525

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) **N/A**
H(c) Group exemption number **N/A**

I Tax-exempt status: 501(c)(3) 501(c)(7) (insert no) 4947(a)(1) or 527

J Website: _____

K Form of organization: Corporation Trust Association Other

L Year of formation: **1955** **M** State of legal domicile: **CALIF**

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities:	ORGANIZATION OWNS/OPERATES A DORMITORY WHICH PROVIDES MODERATE COST HOUSING & RELATED SOCIAL SERVICES TO UNIVERSITY OF CALIFORNIA STUDENT MEMBERS AT THE BERKELEY CAMPUS 12 MO./YR. DORMITORY ACCEPTS MALE & FEMALE REGISTERED UNIVERSITY STUDENTS ONLY.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	3	13	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	12	
	5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	NONE	
	6	Total number of volunteers (estimate if necessary)	6	15	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	-0-	
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b	-0-	
	Net Assets or Fund Balances	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
		9	Program service revenue (Part VIII, line 2g)	206845	218708
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	16527	31702	
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-0-	-0-	
12		Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	223372	250410	
13		Grants and similar amounts paid (Part IX, column (A), lines 1-3)	5600	4050	
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)	-0-	-0-	
16a		Professional fundraising fees (Part IX, column (A), line 11e)	-0-	-0-	
16b		Total fundraising expenses (Part IX, column (D), line 25)			
17	Other expenses (Part IX—column (A), lines 11a-11d, 11f-24e)	163648	197686		
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	169248	201736		
19	Revenue less expenses. Subtract line 18 from line 12	54124	48674		
20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year		
21	Total liabilities (Part X, line 26)	1318023	1360727		
22	Net assets or fund balances. Subtract line 21 from line 20	357161	351191		
		960862	1009536		

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: **William T Ruth** Date: **AUG 15, 2012**

Type or print name and title: **WILLIAM T RUTH MANAGING DIRECTOR/SECRETARY**

Paid Preparer Use Only

Print/Type preparer's name: _____ Preparer's signature: _____ Date: _____

Check if self-employed **PTIN**

Firm's name: _____ Firm's EIN: _____

Firm's address: _____ Phone no: _____

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

P 12

SCANNED SEP 1 2012

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: BARROWS HOUSE, EXEMPT CORPORATION'S 12,000 SF DORMITORY PROVIDES CLEAN, FURNISHED ROOMS AT USE FEES WELL BELOW MARKET RATES TO 27 TO 35 STUDENT MEMBERS. THE FACILITY, LOCATED 1-BLOCK FROM THE UNIVERSITY CAMPUS AT BERKELEY, HAS BEEN PRIVATELY OWNED/OPERATED AT ITS CURRENT ADDRESS SINCE 1957 AND AT NEARBY LOCATIONS SINCE 1903.

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 organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ _____ including grants of \$ _____) (Revenue \$ _____)

STUDENT HOUSING: AS DESCRIBED ABOVE.

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

SCHOLARSHIPS: BY DIRECTOR'S RESOLUTION, \$ 25/STUDENT/MO. IN DORM USE FEES, ARE PLACED INTO THE ERDELAZ SCHOLARSHIP FUND WHICH PROVIDES ASSISTANCE TO GIFTED & NEEDY STUDENT MEMBERS. IN ADDITION, INTEREST ON EXEMPT CORPORATION'S TOTAL FUNDS - IN EXCESS OF \$1000/YR - GOES INTO THE ERDELAZ SCHOLARSHIP FUND AS WELL. APPROXIMATELY 5 PERCENT OF THE TOTAL FUND IS DISPERSED ANNUALLY.

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

MANAGEMENT TRAINING: EXEMPT CORP. TRAINS STUDENT MANAGERS IN FINANCIAL, OPERATIONAL & PERSONNEL TASKS NECESSARY TO RUNNING THE DORMITORY FACILITY & HAS DONE SO AT THIS CAMPUS SINCE 1903, WHEN ITS FIRST NAME SORCER CORP. WAS FOUNDED WITH THE ASSISTANCE OF DAVID P. BARROWS BERKELEY PROFESSOR, & PRESIDENT OF UC BERKELEY FROM 1919 TO 1923, AND THE PERSON THE DORMITORY WAS NAMED AFTER.

4d Other program services (Describe in Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses ▶

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants 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>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
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?		X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
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>	N/A	
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>	N/A	
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>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	X	
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b 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>	N/A	
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>	N/A	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response 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		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	N/A	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	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)	N/A	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	N/A	
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)?		X
b	If "Yes," enter the name of the foreign country: 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?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	N/A	
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?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
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?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year	N/A	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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?	N/A	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?	N/A	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	-0-	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	-0-	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	N/A	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
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.	N/A	
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	N/A	
c	Enter the amount of reserves on hand	N/A	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	N/A	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response 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 12 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in <u>Schedule O</u>		
b Enter the number of voting members included in line 1a, above, who are independent 11		
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?		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		<input checked="" type="checkbox"/>
6 Did the organization have members or stockholders?	<input checked="" type="checkbox"/>	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	<input checked="" type="checkbox"/>	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<input checked="" type="checkbox"/>	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	<input checked="" type="checkbox"/>	
b Each committee with authority to act on behalf of the governing body?	<input checked="" type="checkbox"/>	
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? <i>If "Yes," provide the names and addresses in Schedule O.</i>		<input checked="" type="checkbox"/>

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		<input checked="" type="checkbox"/>
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		N/A
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		<input checked="" type="checkbox"/>
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? <i>If "No," go to line 13</i>		<input checked="" type="checkbox"/>
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<input checked="" type="checkbox"/>	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? <i>If "Yes," describe in Schedule O how this was done.</i>	<input checked="" type="checkbox"/>	
13 Did the organization have a written whistleblower policy?		<input checked="" type="checkbox"/>
14 Did the organization have a written document retention and destruction policy?		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
b Other officers or key employees of the organization		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		<input checked="" type="checkbox"/>

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► CALIFORNIA

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► WILLIAM RUTH 154 RONADA AVE. PIEDMONT, CA 94611
(510) 654-2621

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

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) <u>WILLIAM GLASS</u> <u>PRES./DIRECTOR</u>	1	X		X			-0-	-0-	-0-	
(2) <u>WILLIAM WALSH</u> <u>HUMAN RESOURCES VP/DIRECTOR</u>	1	X		X			-0-	-0-	-0-	
(3) <u>KENNETH ATTERMAN</u> <u>LEGAL V.P./DIRECTOR</u>	1	X		X			-0-	-0-	-0-	
(4) <u>STEVE CREGARI</u> <u>VP EVENTS/DIRECTOR</u>	2	X		X			-0-	-0-	-0-	
(5) <u>STEVE SKINNER</u> <u>LEGAL V.P./DIRECTOR</u>	1	X		X			-0-	-0-	-0-	
(6) <u>DON SANGUINETTI</u> <u>VP, IT./DIRECTOR</u>	1	X		X			-0-	-0-	-0-	
(7) <u>WILLIAM RUTH</u> <u>SEC/TREASURER/DIRECTOR</u>	12	X		X			24782	-0-	-0-	
(8) <u>VICTOR WYKOFF JR</u> <u>LEGAL VP/DIRECTOR</u>	1	X		X			-0-	-0-	-0-	
(9) <u>BERT BALGEBERG</u> <u>VP TRAINING/DIRECTOR</u>	1	X		X			-0-	-0-	-0-	
(10) <u>BILL KERR</u> <u>VP FACILITIES/DIRECTOR</u>	1	X		X			-0-	-0-	-0-	
(11) <u>DAVID VAN RILLA</u> <u>VP LEGAL/DIRECTOR</u>	1	X		X			-0-	-0-	-0-	
(12) <u>JIM EGAN</u> <u>VP INSURANCE/DIRECTOR</u>	1	X		X			-0-	-0-	-0-	
(13) <u>GIA VINH ANH PHAM</u> <u>STUDENT MANAGER/DIRECTOR</u>	4	X		X			-0-	-0-	-0-	
(14)										

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 (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total							24782	-0-	-0-	
c Total from continuation sheets to Part VII, Section A							-	-0-	-0-	
d Total (add lines 1b and 1c)							24782	-0-	-0-	
2	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶								-0-	

PREV. PAGE LINE 1A COLUMN D

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ -0-

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	—					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	—					
	g Noncash contributions included in lines 1a-1f \$		— 0 —					
	h Total. Add lines 1a-1f			— 0 —				
Program Service Revenue	2a <u>MEMBERSHIP BANDING</u> <u>HOUSE USE FEES</u>	Business Code	721310	218708	218708			
	b _____							
	c _____							
	d _____							
	e _____							
	f All other program service revenue .							
	g Total. Add lines 2a-2f			218708				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			31702	31702	— 0 —	— 0 —	
	4 Income from investment of tax-exempt bond proceeds			— 0 —	— 0 —	— 0 —	— 0 —	
	5 Royalties			— 0 —	— 0 —	— 0 —	— 0 —	
	6a Gross rents	(i) Real	_____					
		(ii) Personal						
	b Less: rental expenses							
	c Rental income or (loss)							
	d Net rental income or (loss)			—	—	—	—	
	7a Gross amount from sales of assets other than inventory	(i) Securities	_____					
		(ii) Other						
	b Less: cost or other basis and sales expenses							
	c Gain or (loss)							
	d Net gain or (loss)			—	—	—	—	
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a		NONE				
		b Less: direct expenses	b					
		c Net income or (loss) from fundraising events			—	—	—	—
	9a Gross income from gaming activities. See Part IV, line 19	a		NONE				
b Less: direct expenses		b						
c Net income or (loss) from gaming activities				—	—	—	—	
10a Gross sales of inventory, less returns and allowances	a		NONE					
	b Less cost of goods sold	b						
	c Net income or (loss) from sales of inventory			—	—	—	—	
Miscellaneous Revenue		Business Code						
11a _____								
b <u>NONE</u>		<u>N/A</u>						
c _____								
d All other revenue			—	— 0 —	— 0 —	— 0 —	— 0 —	
e Total. Add lines 11a-11d				— 0 —				
12 Total revenue. See instructions.				250410	250410	— 0 —	— 0 —	

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).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	- 0 -	- 0 -		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	4050	4050		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	—	—		
4 Benefits paid to or for members	—	—		
5 Compensation of current officers, directors, trustees, and key employees	—	—	—	—
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	—	—	—	—
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	—	—	—	—
9 Other employee benefits	—	—	—	—
10 Payroll taxes	—	—	—	—
11 Fees for services (non-employees):				
a Management	19307	11584	7723	—
b Legal	—	—	—	—
c Accounting	5475	2190	3285	—
d Lobbying	—	—	—	—
e Professional fundraising services. See Part IV, line 17	—	—	—	—
f Investment management fees	—	—	—	—
g Other	—	—	—	—
12 Advertising and promotion	—	—	—	—
13 Office expenses	342	171	171	—
14 Information technology	—	—	—	—
15 Royalties	—	—	—	—
16 Occupancy	136414	136414	—	—
17 Travel	—	—	—	—
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	—	—	—	—
19 Conferences, conventions, and meetings	1383	277	1106	—
20 Interest	5080	2032	3048	—
21 Payments to affiliates	—	—	—	—
22 Depreciation, depletion, and amortization	27580	27580	—	—
23 Insurance OFFICERS/DIRECTORS	2009	—	2009	—
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a BANK FEES	96	—	96	—
b	X	X	X	
c	X	X	X	
d	X	X	X	
e All other expenses	—	—	—	—
25 Total functional expenses. Add lines 1 through 24e	201736	184298	17438	
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)	—	N/A	—	

Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	1062	1	1487
	2	Savings and temporary cash investments	267792	2	342074
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	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)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D	10a 1184980		
	b	Less: accumulated depreciation	10b 578011		
	11	Investments—publicly traded securities	628865 420304	10c 11	606969 410197
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 34)	1318023	16	1360727	
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	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	355926	23	349956
	24	Unsecured notes and loans payable to unrelated third parties	1235	24	1235
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	357161	26	351191
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets		27	
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds	960862	32	1009536
	33	Total net assets or fund balances	960862	33	1009536
	34	Total liabilities and net assets/fund balances	1318023	34	1360727

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	250410
2	Total expenses (must equal Part IX, column (A), line 25)	2	201736
3	Revenue less expenses. Subtract line 2 from line 1	3	48674
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	960862
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-0-
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	1009536

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: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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?		X
b Were the organization's financial statements audited by an independent accountant?		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	N/A	
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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	N/A	
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?		X
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	N/A	

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2011

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization

PHI KAPPA SIGMA BENEVOLENT ASSOC. INC.

Employer identification number

94-6078400

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), Aggregate value at end of year, and two Yes/No questions regarding donor advisement.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include Purpose(s) of conservation easements, Total number of conservation easements, Total acreage restricted, and various monitoring and reporting questions.

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.

Table with 2 columns: Description, Amount. Rows include questions about reporting works of art, historical treasures, or other similar assets for public exhibition, education, or research.

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange programs
- e** Other _____

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:

- c** Beginning balance
- d** Additions during the year
- e** Distributions during the year
- f** Ending balance
- 2a** Did the organization include an amount on Form 990, Part X, line 21? **N/A** Yes No
- b** If "Yes," explain the arrangement in Part XIV.

	Amount
1c	
1d	
1e	
1f	

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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a** Board designated or quasi-endowment %
- b** Permanent endowment %
- c** Temporarily restricted endowment %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** unrelated organizations
- (ii)** related organizations

	Yes	No
3a(i)		
3a(ii)		
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 Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	50,000			50,000
b Buildings	1,089,750		543,313	546,437
c Leasehold improvements				
d Equipment	45,230		34,698	10,532
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) **606,969**

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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12) ▶		

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
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13) ▶		

N/A

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25) ▶	

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).

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ Complete if the organization answered
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2011

Open To Public Inspection

Name of the organization

PHI KAPPA SIGMA BERKELEY ASSOCIATES, INC

Employer identification number

90-6078400

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	
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
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.

1	(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
		(1)									
(2)											
(3)											
(4)											
(5)											
(6)											
(7)											
(8)											
(9)											
(10)											
Total					\$						

Part III Grants or Assistance Benefiting Interested Persons.

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

1	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			

OVER
↓

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) WILLIAM RUTH	CURRENT DIRECTOR	\$12107	FOR MANAGEMENT FEES PAID FOR SERVICES AS AN INDEPENDENT CONTRACTOR	X	
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

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

PART IV SCHEDULE L

WILLIAM RUTH, THE ORGANIZATION'S MANAGING DIRECTOR & CORP. SECRETARY, IS PAID \$600/MO AS AN INDEPENDENT CONTRACTOR, AGAINST 9 PERCENT OF THE GROSS RECEIPTS OF THE CORPORATION. DIRECTOR RUTH HAS BEEN THE PRINCIPAL OF HIS PROPERTY MGT & FINANCIAL SERVICES FIRM, -THOMSON CO. SINCE 1972, AND WAS A MEMBER OF SUBJECT DORMITORY WHILE A STUDENT AT BERKELEY FROM 1959 TO 1961 HE ALSO RECEIVED A MBA DEGREE FROM THE UNIVERSITY IN 1968. THE LUMP SUM PAYMENT OF THE RESIDUAL FOR 2010 WAS PAID ON JAN 18, 2011. THIS AMOUNTED TO \$12107. DIRECTOR RUTH'S TOTAL COMPENSATION IN 2011, -- INCLUDING THE LUMP SUM RESIDUAL ABOVE, WAS \$24,782 WHICH WAS ALSO REPORTED ON THIS FORM 990, PART VII SECTION A (P.7)

Supplemental Information to Form 990 or 990-EZ

2011

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Department of the Treasury
Internal Revenue Service

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

Name of the organization

PHI KAPPA SIGMA BENEVOLENT ASSOC. INC.

Employer identification number

94-6078400

FORM 990 PART VI SECTION A LINE 7(a) AT THE ANNUAL

MEETING OF DUES PAYING ALUMNI MEMBERS EACH DECEMBER, ANY MEMBER IN GOOD STANDING CAN VOLUNTEER OR BE NOMINATED TO THE BOARD OF DIRECTORS. IF THEY ARE VOTED IN, THEY ATTEND THE NEXT BOARD MEETING AS A DIRECTOR.

LINE 7(b) GOVERNANCE DECISIONS OF THE BOARD AT ITS NOVEMBER

MEETING ARE PRESENTED TO THE GENERAL MEMBERS AT THE DECEMBER GENERAL MEETING VERBALLY & VIA THE MINUTES OF EARLIER BOARD MEETINGS. IN ADDITION, ALL MEMBERS CAN BRING UP & VOTE ON OTHER NEW ISSUES UNDER "NEW BUSINESS" ON THE AGENDA. FINAL DECISIONS ON MAJOR ITEMS ARE MADE BY THE BOARD.

NO REGULAR MEMBER OR BOARD MEMBER CAN HAVE A FINANCIAL STAKE IN ANY ASSETS OF THE CORPORATION. IN THE EVENT ANY ASSETS ARE SOLD, RECEIPTS REVERT TO THE EDELSTEIN SCHOLARSHIP FUND. IF THE EXEMPT CORP IS DISSOLVED OR TERMINATED -- ALL ITS NET ASSETS REVERT TO DESIGNATED SCHOLARSHIP FUNDS ADMINISTERED BY THE UNIVERSITY OF CALIFORNIA.

LINE 8(a) & 8(b) ALL BOARD & GENERAL & COMMITTEE

MEETINGS ARE RECORDED IN WRITING & APPROVED FOR ACCURACY AS PART OF SUBSEQUENT MEETING AGENDAS WHICH ARE ALSO IN WRITING.

FORM 990 PART VI SECTION B LINE 11(b) THE LAST WEEK

OF NOVEMBER APPROX. 1 MO. BEFORE THE END OF THE YEAR THE BOARD OF DIRECTORS MEETS TO REVIEW INSURANCE & FINANCIAL DOCUMENTS, PRO FORMA FINANCIALS BASED UPON

Name of the organization

Employer identification number

ACTUAL JAN - NOVEMBER TRANSACTIONS PLUS ONE MONTH (DECEMBERS) PROJECTIONS, BASED UPON THE PREVIOUS YEARS DECEMBER TRANSACTIONS, -- ARE REVIEWED IN DETAIL & COMPARED TO THE PREVIOUS YEARS FORM 990 LINE 12(b) SECTION B PART VI AT THIS SAME MEETING DIRECTORS ARE ASKED TO DISCLOSE ANY FACTS OR INTERESTS THAT COULD GIVE RISE TO CONFLICTS.

SECTION C LINE 19 GOVERNING DOCUMENTS & FINANCIAL STATEMENTS & TAX RETURNS ARE MADE AVAILABLE UPON WRITTEN REQUEST TO THE CORPORATE SECRETARY, OR IN THE CASE OF CORPORATE BY-LAWS - TO THE CALIFORNIA SECRETARY OF STATE.