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Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2011

Open to Public Inspection

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

A For the 2011 calendar year, or tax year beginning 06-01-2011 and ending 05-31-2012

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

C Name of organization
CALIFORNIA LUTHERAN UNIVERSITY

Doing Business As

Number and street (or P O box if mail is not delivered to street address) Room/suite
60 WEST OLSEN ROAD M/C 1200

City or town, state or country, and ZIP + 4
THOUSAND OAKS, CA 913602700

D Employer identification number
95-2962604

E Telephone number
(805) 493-3171

G Gross receipts \$ 158,581,044

F Name and address of principal officer
CHRISTOPHER KIMBALL
60 WEST OLSEN ROAD M/C 1200
THOUSAND OAKS, CA 913602700

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 CALLUTHERAN EDU

K Form of organization Corporation Trust Association Other ▶

L Year of formation 1959 **M State of legal domicile** CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities
CLU IS AN INSTITUTION OFFERING UNDERGRADUATE AND GRADUATE DEGREES IN THE LIBERAL ARTS AND SCIENCES

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	25
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	20
5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	2,046
6 Total number of volunteers (estimate if necessary)	6	100
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	182,849
b Net unrelated business taxable income from Form 990-T, line 34	7b	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	9,287,150	9,019,886
9	Program service revenue (Part VIII, line 2g)	109,660,661	117,731,218
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,138,378	883,762
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	38,614	68,512
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	121,124,803	127,703,378

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	29,061,138	31,425,929
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)	47,607,320	51,766,227
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 2,209,934		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	34,212,164	36,094,683
18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	110,880,622	119,286,839
19	Revenue less expenses Subtract line 18 from line 12	10,244,181	8,416,539

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	232,599,098	239,666,769
21	Total liabilities (Part X, line 26)	89,208,343	87,236,761
22	Net assets or fund balances Subtract line 21 from line 20	143,390,755	152,430,008

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

2013-03-12
Date

CHRISTOPHER KIMBALL PRESIDENT
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ TRACY S PAGLIA Date

Check if self-employed

Preparer's taxpayer identification number (see instructions) P00366884

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ MOSS ADAMS LLP
3121 WEST MARCH LANE SUITE 100
STOCKTON, CA 952192303

EIN ▶ 91-0189318

Phone no ▶ (209) 955-6100

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

CALIFORNIA LUTHERAN UNIVERSITY IS A SELECTIVE COMPREHENSIVE INSTITUTION OFFERING UNDERGRADUATE AND GRADUATE DEGREES IN THE LIBERAL ARTS AND SCIENCES AND PROFESSIONAL FIELDS ROOTED IN THE LUTHERAN TRADITION OF CHRISTIAN FAITH, THE UNIVERSITY ENCOURAGES CRITICAL INQUIRY INTO MATTERS OF BOTH FAITH AND REASON THE MISSION OF THE UNIVERSITY IS TO EDUCATE LEADERS FOR A GLOBAL SOCIETY WHO ARE STRONG IN CHARACTER AND JUDGMENT, CONFIDENT IN THEIR IDENTITY AND VOCATION, AND COMMITTED TO SERVICE AND JUSTICE

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 \$ 71,418,976 including grants of \$ 31,304,504) (Revenue \$ 99,662,843)

HIGHER EDUCATION PROVIDED QUALITY EDUCATION FOR 2,331 FULL TIME AND 214 PART TIME UNDERGRADUATE STUDENTS AS WELL AS 925 FULL TIME AND 461 PART TIME GRADUATE STUDENTS CALIFORNIA LUTHERAN UNIVERSITY OFFERS UNDERGRADUATE, GRADUATE AND CONTINUING EDUCATION PROGRAMS THROUGH ITS COLLEGE OF ARTS AND SCIENCES, SCHOOL OF MANAGEMENT AND GRADUATE SCHOOL OF EDUCATION THE UNIVERSITY OFFERS 39 MAJORS AND 32 MINORS, IN ADDITION TO PROFESSIONAL PREPARATION PROGRAMS IN SPECIFIED FIELDS OF STUDY MASTER'S DEGREE PROGRAMS ARE OFFERED IN EDUCATION, BUSINESS ADMINISTRATION, PUBLIC POLICY AND ADMINISTRATION, COMPUTER SCIENCE, PSYCHOLOGY, INFORMATION SYSTEMS AND TECHNOLOGY, AND ECONOMICS THE UNIVERSITY OFFERS DOCTORAL PROGRAMS IN EDUCATIONAL LEADERSHIP, HIGHER EDUCATION LEADERSHIP, AND PSYCHOLOGY

4b (Code) (Expenses \$ 14,417,082 including grants of \$) (Revenue \$ 1,442,297)

STUDENT SERVICES ENROLLMENT FOR ENTERING TRADITIONAL UNDERGRADUATE STUDENTS FOR THE FALL 2011 TERM WAS 502 FRESHMEN AND 244 TRANSFER STUDENTS DURING THE SPRING 2012 TERM, 14 FRESHMAN AND 56 TRANSFERS ENTERED THE CAMPUS GRADUATE ENROLLMENT INCREASED BY APPROXIMATELY 20 PERCENT RELATIVE TO THE PRIOR YEAR DURING THE ENTIRE YEAR, NEW STUDENT GRADUATE AND ADULT ENROLLMENT CONTINUED TO GROW BY 56 PERCENT COMPARED TO THE PREVIOUS YEAR THE FINANCIAL AID OFFICE CONTINUES TO SEE AN INCREASE IN THE NUMBER OF FINANCIAL AID APPLICATIONS RECEIVED AND PROCESSED BY THE OFFICE THE NUMBER OF STUDENTS APPLYING FOR FINANCIAL AID HAS INCREASED COMPARED TO THE SAME TIME LAST YEAR, AS INDICATED BY THE NUMBER OF UNDUPLICATED FREE APPLICATION FOR FEDERAL STUDENT AID (FAFSA) SUBMISSIONS RECEIVED BY THE UNIVERSITY THIS INCREASE ALSO REFLECTS AN INCREASE IN THE NUMBER OF STUDENTS APPLYING FOR AID AND ACTUALLY ATTENDING CLU

4c (Code) (Expenses \$ 16,238,715 including grants of \$) (Revenue \$ 14,505,110)

AUXILIARY OPERATION IT IS CALIFORNIA LUTHERAN UNIVERSITY'S MISSION TO BE A RESIDENTIAL CAMPUS THE MAJORITY OF THE TRADITIONAL UNDERGRADUATE STUDENT POPULATION RESIDES ON CAMPUS TO ATTEND EDUCATIONAL PROGRAMS

(Code) (Expenses \$ 8,356,916 including grants of \$ 121,425) (Revenue \$ 1,684,965)

HIGHER EDUCATION ACADEMIC SUPPORT DEPARTMENTS INCLUDE UNIVERSITY LIBRARY, COMPUTER & MEDIA LABS, AND FACULTY DEVELOPMENT PROGRAMS PUBLIC SERVICE DEPARTMENTS INCLUDE THE DAY CARE CENTER, KCLU (PUBLIC RADIO STATION) AND EVENT SERVICES TO SERVE THE COMMUNITY (CLU ENROLLMENTS FOR FALL 2011 WERE 4,103 STUDENTS, 163 FULL-TIME & 210 ADJUNCT FACULTY, AND 347 STAFF)

4d Other program services (Describe in Schedule O)
(Expenses \$ 8,356,916 including grants of \$ 121,425) (Revenue \$ 1,684,965)

4e Total program service expenses \$ 110,431,689

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> <input checked="" type="checkbox"/>	Yes	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? <input checked="" type="checkbox"/>	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> <input checked="" type="checkbox"/>		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> <input checked="" type="checkbox"/>	Yes	
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> <input checked="" type="checkbox"/>		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i> <input checked="" type="checkbox"/>		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> <input checked="" type="checkbox"/>		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> <input checked="" type="checkbox"/>	Yes	
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> <input checked="" type="checkbox"/>		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i> <input checked="" type="checkbox"/>	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> <input checked="" type="checkbox"/>	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> <input checked="" type="checkbox"/>		No
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> <input checked="" type="checkbox"/>		No
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> <input checked="" type="checkbox"/>	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> <input checked="" type="checkbox"/>	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> <input checked="" type="checkbox"/>	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> <input checked="" type="checkbox"/>		No
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> <input checked="" type="checkbox"/>	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i> <input checked="" type="checkbox"/>	Yes	
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Part I.</i> <input checked="" type="checkbox"/>	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, Part II and IV.</i> <input checked="" type="checkbox"/>		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, Part III and IV.</i> <input checked="" type="checkbox"/>		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.</i>		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>		No
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>		No
20a	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i>		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. All Form 990 filers that operated one or more hospitals must attach audited financial statements		
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> . . . <input checked="" type="checkbox"/>	21	Yes	
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> . . . <input checked="" type="checkbox"/>	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> . . . <input checked="" type="checkbox"/>	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 questions 24b-24d and complete Schedule K. If "No," go to line 25</i> . . . <input checked="" type="checkbox"/>	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> . . . <input checked="" type="checkbox"/>	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> . . . <input checked="" type="checkbox"/>	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> . . . <input checked="" type="checkbox"/>	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> . . . <input checked="" type="checkbox"/>	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> . . . <input checked="" type="checkbox"/>	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> . . . <input checked="" type="checkbox"/>	28b	Yes	
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 owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . <input checked="" type="checkbox"/>	28c		No
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> <input checked="" type="checkbox"/>	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> . . . <input checked="" type="checkbox"/>	30	Yes	
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> . . . <input checked="" type="checkbox"/>	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> . . . <input checked="" type="checkbox"/>	34	Yes	
35a Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a	Yes	
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> . . . <input checked="" type="checkbox"/>	35b		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> . . . <input checked="" type="checkbox"/>	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> <input checked="" type="checkbox"/>	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

Table with columns for question number, question text, and Yes/No columns. Rows include questions 1a through 14b regarding Form 1096, W-2G forms, employee reporting, foreign accounts, and charitable trusts.

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		
1b	Enter the number of voting members included in line 1a, above, who are independent		
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?		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?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?		No
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?		No
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	Yes	
8b	Each committee with authority to act on behalf of the governing body?	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		No

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?		No
10b	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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	Yes	
11b	Describe in Schedule O the process, if any, used by the organization to review the Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
12b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	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?		
15a	The organization's CEO, Executive Director, or top management official	Yes	
15b	Other officers or key employees of the organization	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?		No
16b	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?		

Section C. Disclosure

- 17** List the States with which a copy of this Form 990 is required to be filed CA
- 18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (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. 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
 CALIFORNIA LUTHERAN UNIVERSITY ATTN TOM MARSH
 60 WEST OLSEN ROAD M/C 1200
 THOUSAND OAKS, CA 913602700
 (805) 493-3181

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

(A) Name and Title	(B) Average hours per week 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			
See Additional Data Table										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							2,250,290	0	296,908	

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 **▶63**

	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>		No
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>	Yes	
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>		No

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
CARL TERZIAN ASSOCIATES 12400 WILSHIRE BLVD SUITE 200 LOS ANGELES, CA 90025	NETWORKING	144,363
GONSER GERBER TINKER STUHR 400 EAST DIEHL ROAD SUITE 380 NAPERVILLE, IL 60563	CONSULTING	111,774
NCM DEMOLITION AND REMEDIATION LP 404 NORTH BERRY STREET BREA, CA 92821	ASBESTOS ABATEMENT	109,100
JOHN OLIVER CONSTRUCTION PO BOX 1108 THOUSAND OAKS, CA 91359	CONSTRUCTION	106,897
GEORGE P SATA PO BOX 3794 GRANADA HILLS, CA 91394	FLOOR INSTALLATION	102,545

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 **▶5**

Part VIII Statement of Revenue

			(A)	(B)	(C)	(D)			
			Total revenue	Related or exempt function revenue	Unrelated business revenue	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	1,696,128						
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	7,323,758						
	g	Noncash contributions included in lines 1a-1f \$ 322,558							
	h	Total. Add lines 1a-1f ▶	9,019,886						
Program Service Revenue	2a	TUITION AND FEES	611310	99,438,404	99,438,404				
	b	RESIDENT HALLS	721000	9,276,906	9,276,906				
	c	CAFETERIA	611310	4,589,448	4,589,448				
	d	AUXILIARY INCOME	722210	1,403,034	1,403,034				
	e	EDUCATIONAL PROGRAMS	611310	982,532	982,532				
	f	All other program service revenue		2,040,894	1,604,891	49,380	386,623		
	g	Total. Add lines 2a-2f ▶		117,731,218					
Other Revenue	3	Investment income (including dividends, interest and other similar amounts) ▶		1,398,915		76,872	1,322,043		
	4	Income from investment of tax-exempt bond proceeds . . ▶							
	5	Royalties ▶							
	6a	Gross rents	(i) Real	36,429					
			(ii) Personal	57,850					
			b	Less rental expenses	24,514				
			c	Rental income or (loss)	11,915				
	d	Net rental income or (loss) ▶		68,512		56,597	11,915		
	7a	Gross amount from sales of assets other than inventory	(i) Securities	30,332,046					
			(ii) Other	4,700					
			b	Less cost or other basis and sales expenses	30,799,444				
			c	Gain or (loss)	-467,398				
	d	Net gain or (loss) ▶		-515,153			-515,153		
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 a							
b	Less direct expenses b								
c	Net income or (loss) from fundraising events . . ▶								
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	_____								
b	_____								
c	_____								
d	All other revenue								
e	Total. Add lines 11a-11d ▶								
12	Total revenue. See Instructions ▶		127,703,378	117,295,215	182,849	1,205,428			

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	121,425	121,425		
2	Grants and other assistance to individuals in the United States See Part IV, line 22	31,304,504	31,304,504		
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	1,573,210	624,650	723,109	225,451
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	46,520	46,520		
7	Other salaries and wages	39,599,000	29,454,606	9,006,300	1,138,094
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	2,835,338	2,025,659	723,455	86,224
9	Other employee benefits	4,872,729	3,231,353	1,471,047	170,329
10	Payroll taxes	2,839,430	2,098,084	656,769	84,577
11	Fees for services (non-employees)				
a	Management	2,144,805	1,103,814	957,596	83,395
b	Legal	399,353	14,054	347,239	38,060
c	Accounting	145,249	7,086	138,163	
d	Lobbying	107,785		107,785	
e	Professional fundraising See Part IV, line 17				
f	Investment management fees	226,818		226,818	
g	Other	297,098	203,783	93,039	276
12	Advertising and promotion	854,787	757,121	95,136	2,530
13	Office expenses	5,564,517	3,583,581	1,791,868	189,068
14	Information technology	2,075,627	444,612	1,611,428	19,587
15	Royalties				
16	Occupancy	3,431,423	1,311,738	2,108,544	11,141
17	Travel	1,645,366	1,416,815	182,195	46,356
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	723,668	629,257	82,138	12,273
20	Interest	3,523,960	2,876,799	647,161	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	6,511,754	6,085,670	426,084	
23	Insurance	801,055	164,432	636,623	
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	DINING SERVICES	3,718,112	3,481,424	211,977	24,711
b	ALLOCATION OF DEPT EXP	0	15,920,270	-15,920,270	
c					
d					
e					
f	All other expenses	3,923,306	3,524,432	321,012	77,862
25	Total functional expenses. Add lines 1 through 24f	119,286,839	110,431,689	6,645,216	2,209,934
26	Joint costs. Check here <input type="checkbox"/> 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	26,815	1	10,528
	2 Savings and temporary cash investments	16,104,334	2	18,927,900
	3 Pledges and grants receivable, net	6,073,101	3	4,285,592
	4 Accounts receivable, net	1,260,836	4	1,191,740
	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)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	34,704	8	30,336
	9 Prepaid expenses and deferred charges	1,205,674	9	748,010
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	185,622,620		
	b Less accumulated depreciation	58,391,581	123,453,136	10c 127,231,039
	11 Investments—publicly traded securities	47,447,247	11	51,861,920
	12 Investments—other securities See Part IV, line 11	5,995,014	12	4,295,778
	13 Investments—program-related See Part IV, line 11	3,547,868	13	3,215,202
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	27,450,369	15	27,868,724
16 Total assets. Add lines 1 through 15 (must equal line 34)	232,599,098	16	239,666,769	
Liabilities	17 Accounts payable and accrued expenses	9,647,883	17	8,893,116
	18 Grants payable		18	
	19 Deferred revenue	1,690,318	19	1,433,756
	20 Tax-exempt bond liabilities	70,420,000	20	69,365,000
	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	4,068,750	23	4,220,128
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	3,381,392	25	3,324,761
	26 Total liabilities. Add lines 17 through 25	89,208,343	26	87,236,761
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	94,817,396	27	103,828,806
	28 Temporarily restricted net assets	16,600,311	28	13,930,065
	29 Permanently restricted net assets	31,973,048	29	34,671,137
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	143,390,755	33	152,430,008	
34 Total liabilities and net assets/fund balances	232,599,098	34	239,666,769	

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	127,703,378
2	Total expenses (must equal Part IX, column (A), line 25)	2	119,286,839
3	Revenue less expenses Subtract line 2 from line 1	3	8,416,539
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	143,390,755
5	Other changes in net assets or fund balances (explain in Schedule O)	5	622,714
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	152,430,008

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 type="checkbox"/> Cash <input checked="" 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?		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 <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> 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)

Public Charity Status and Public Support

OMB No 1545-0047

2011

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

Name of the organization
CALIFORNIA LUTHERAN UNIVERSITY

Employer identification number

95-2962604

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 **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?
 (ii) a family member of a person described in (i) above?
 (iii) a 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

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

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

Part II Support Schedule for Organizations Described in IRC 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 (Explain in Part IV.) Do not include gain or loss from the sale of capital assets						
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 2011 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2010 Schedule A, Part II, line 14	15	

16a 33 1/3% support test—2011. 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—2010.** 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—2011.** 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—2010.** 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 III Support Schedule for Organizations Described in IRC 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	

- 19a 33 1/3% support tests—2011.** 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—2010.** 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 explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

For Organizations Exempt From Income Tax Under section 501(c) and section 527

Complete if the organization is described below.

Attach to Form 990 or Form 990-EZ. See separate instructions.

2011

Open to Public Inspection

Department of the Treasury Internal Revenue Service

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
Section 527 organizations Complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization CALIFORNIA LUTHERAN UNIVERSITY

Employer identification number

95-2962604

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities on behalf of or in opposition to candidates for public office in Part IV
2 Political expenditures
3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955
2 Enter the amount of any excise tax incurred by organization managers under section 4955
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?
4a Was a correction made?
b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c) except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities
3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b
4 Did the filing organization file Form 1120-POL for this year?
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B** Check if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing Organization's Totals	(b) Affiliated Group Totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	107,785													
c	Total lobbying expenditures (add lines 1a and 1b)	107,785													
d	Other exempt purpose expenditures	119,313,878													
e	Total exempt purpose expenditures (add lines 1c and 1d)	119,421,663													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns	1,000,000													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000													
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0													
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0													
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) Total
2a Lobbying non-taxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
c Total lobbying expenditures	84,339	84,184	84,000	107,785	360,308
d Grassroots non-taxable amount	250,000	250,000	250,000	250,000	1,000,000
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities? If "Yes," describe in Part IV			
j Total lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i. Also, complete this part for any additional information.

Identifier	Return Reference	Explanation

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2011

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Name of the organization CALIFORNIA LUTHERAN UNIVERSITY

Employer identification number 95-2962604

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 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), 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?
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?

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, Protection of natural habitat, Preservation of open space, Preservation of an historically importantly land area, Preservation of a certified historic structure.

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 with 2 columns: Description, Held at the End of the Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), 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?
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)?
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 Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part 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	56,118,065	49,247,531	41,380,423	53,430,299	
b Contributions	1,738,103	1,582,862	4,561,917	3,507,176	
c Investment earnings or losses	-919,703	7,259,192	4,995,099	-13,151,832	
d Grants or scholarships					
e Other expenditures for facilities and programs	2,154,590	1,971,520	1,689,908	2,405,220	
f Administrative expenses					
g End of year balance	54,781,875	56,118,065	49,247,531	41,380,423	

2 Provide the estimated percentage of the year end balance held as

- a** Board designated or quasi-endowment **▶** 27.300 %
- b** Permanent endowment **▶** 59.860 %
- c** Term endowment **▶** 12.840 %

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

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		946,660		946,660
b Buildings		130,641,816	32,835,157	97,806,659
c Leasehold improvements		36,601,088	15,885,473	20,715,615
d Equipment		12,624,893	7,975,573	4,649,320
e Other		4,808,163	1,695,378	3,112,785
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				127,231,039

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	127,703,378
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	119,286,839
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	8,416,539
4	Net unrealized gains (losses) on investments	4	-958,286
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	1,581,000
9	Total adjustments (net) Add lines 4 - 8	9	622,714
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	9,039,253

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	95,147,782
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	-958,286
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	387,361
e	Add lines 2a through 2d	2e	-570,925
3	Subtract line 2e from line 1	3	95,718,707
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	226,818
b	Other (Describe in Part XIV)	4b	31,757,853
c	Add lines 4a and 4b	4c	31,984,671
5	Total Revenue Add lines 3 and 4c . (This should equal Form 990, Part I, line 12)	5	127,703,378

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	87,916,109
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	160,592
e	Add lines 2a through 2d	2e	160,592
3	Subtract line 2e from line 1	3	87,755,517
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	226,818
b	Other (Describe in Part XIV)	4b	31,304,504
c	Add lines 4a and 4b	4c	31,531,322
5	Total expenses Add lines 3 and 4c . (This should equal Form 990, Part I, line 18)	5	119,286,839

Part XIV Supplemental 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
	PART III, LINE 4	PAINTINGS AND SCULPTURES BY VARIOUS ARTISTS
DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS	PART V, LINE 4	QUASI ENDOWMENT IS INTENDED TO SUPPLEMENT THE UNIVERSITY'S OPERATING FUNDS PERMANENTLY AND TEMPORARILY (TERM) RESTRICTED ENDOWMENTS ARE DESIGNATED TO SCHOLARSHIPS FOR STUDENTS, PROFESSORSHIPS, UNIVERSITY PROGRAMS AND BUILDING MAINTENANCE
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	THE UNIVERSITY FOLLOWS THE ACCOUNTING STANDARDS FOR CONTINGENCIES IN EVALUATING UNCERTAIN TAX POSITIONS THIS GUIDANCE PRESCRIBES RECOGNITION THRESHOLD PRINCIPLES FOR THE CONSOLIDATED FINANCIAL STATEMENTS 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 31,2012 THE UNIVERSITY'S TAX RETURNS ARE SUBJECT TO REVIEW AND EXAMINATION BY FEDERAL AND STATE AUTHORITIES THE TAX RETURNS FOR THE CURRENT YEAR AS WELL AS FISCAL YEARS 2009 TO 2011 ARE OPEN TO EXAMINATION BY FEDERAL AND STATE AUTHORITIES
PART XI, LINE 8 - OTHER ADJUSTMENTS		ACTUARIAL ADJUSTMENT -453,349 RECLASSIFICATION OF PRIOR YEAR FOUNDATION NET ASSETS 2,034,349 TOTAL TO SCHEDULE D, PART XI, LINE 8 1,581,000
PART XII, LINE 2D - OTHER ADJUSTMENTS		RENTAL EXPENSES 25,768 FOUNDATION'S REVENUE 226,769 REIMBURSEMENT OF GRANTS PAID 134,824
PART XII, LINE 4B - OTHER ADJUSTMENTS		SCHOLARSHIPS 31,304,504 ACTUARIAL ADJUSTMENT 453,349
PART XIII, LINE 2D - OTHER ADJUSTMENTS		RENTAL EXPENSES 25,768 REIMBURSEMENT OF GRANTS PAID 134,824
PART XIII, LINE 4B - OTHER ADJUSTMENTS		SCHOLARSHIPS 31,304,504

SCHEDULE E
(Form 990 or 990-EZ)

Schools

OMB No 1545-0047

2011

Open to Public Inspection

▶ **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.**

Department of the Treasury
Internal Revenue Service

Name of the organization
CALIFORNIA LUTHERAN UNIVERSITY

Employer identification number

95-2962604

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	Yes	
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?	Yes	
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	Yes	
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	Yes	
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		No
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	Yes	No
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	

Part III 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	1 RACIAL NONDISCRIMINATION POLICY IS INCLUDED IN A RESOLUTION OF THE BOARD OF REGENTS (GOVERNING BODY) 2 THE MATERIAL IS LOCATED ON APPLICATIONS (HARD COPY AND ONLINE) THE STATEMENT IS - CALIFORNIA LUTHERAN UNIVERSITY IS COMMITTED TO ENSURING EQUAL OPPORTUNITY TO ALL PERSONS, AND DOES NOT DISCRIMINATE ON THE BASIS OF SEX, RACE, COLOR, RELIGION, AGE, SEXUAL ORIENTATION, MARITAL STATUS, VETERAN'S STATUS, NATIONAL ORIGIN, OR ETHNIC ORIGIN NO QUALIFIED INDIVIDUAL IS EXCLUDED FROM ADMISSION, EMPLOYMENT, PARTICIPATION IN ANY EDUCATIONAL PROGRAM, ACTIVITY, OR FACILITY BY REASON OF DISABILITY, PROVIDING THE INDIVIDUAL CAN PROPERLY PERFORM WITH REASONABLE ACCOMMODATION
EXPLANATION OF GOVERNMENT FINANCIAL ASSISTANCE	SCHEDULE E, PART I, LINE 6	FEDERAL AND LOCAL FINANCIAL AID AND GRANTS

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

Part V Supplemental Information

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

Identifier	Return Reference	Explanation
METHOD USED TO ACCCOUNT FOR EXPENDITURES		SCHEDULE F, PART I, LINE 3 DIRECT COSTS

Schedule F (Form 990) 2010

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) SCHOLARSHIPS, TUITION REDUCTION	2724	0	31,304,504	FMV	TUITION IS REDUCED BY THE AMOUNT OF INDIVIDUAL SCHOLARSHIPS AWARDED TO STUDENTS

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
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 THE UNIVERSITY FOLLOWS ALL GOVERNMENT GUIDELINES FOR AWARDED SCHOLARSHIPS TO STUDENTS SCHOLARSHIPS ARE MADE FOR ACADEMIC MERIT AND FINANCIAL NEED

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2011

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

Name of the organization
CALIFORNIA LUTHERAN UNIVERSITY

Employer identification number

95-2962604

Part I Questions Regarding Compensation

	Yes	No
1a		
1b	Yes	
2	Yes	
3		
4a		No
4b	Yes	
4c		No
5a		No
5b		No
6a		No
6b		No
7		No
8		No
9		

- 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.
- | | |
|--|---|
| <input type="checkbox"/> First-class or charter travel | <input checked="" type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input checked="" type="checkbox"/> 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

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?

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.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> 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?

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

Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.

5 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

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

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

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

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual

(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) CHRISTOPHER KIMBALL	(i) (ii)	303,001 0	0 0	36,481 0	31,855 0	8,919 0	380,256 0	0 0
(2) KAREN DAVIS	(i) (ii)	206,366 0	0 0	972 0	21,475 0	8,734 0	237,547 0	0 0
(3) LEANNE NEILSON	(i) (ii)	204,858 0	0 0	601 0	20,522 0	5,951 0	231,932 0	0 0
(4) STEPHEN WHEATLY	(i) (ii)	189,800 0	0 0	2,428 0	18,995 0	8,516 0	219,739 0	0 0
(5) CHARLES MAXEY	(i) (ii)	154,463 0	0 0	2,286 0	15,461 0	8,279 0	180,489 0	0 0
(6) MATTHEW WARD	(i) (ii)	159,691 0	0 0	258 0	15,559 0	8,718 0	184,226 0	0 0
(7) CHANG-SHYH PENG	(i) (ii)	182,247 0	0 0	524 0	12,389 0	8,342 0	203,502 0	0 0
(8) SOMNATH BASU	(i) (ii)	184,927 0	0 0	893 0	13,002 0	8,455 0	207,277 0	0 0
(9) MYUNGSOOK KLASSEN	(i) (ii)	168,468 0	0 0	1,679 0	13,746 0	8,376 0	192,269 0	0 0
(10) HARRY DOMICONE	(i) (ii)	172,384 0	0 0	1,354 0	12,927 0	8,312 0	194,977 0	0 0
(11) GERHARD APFELTHALER	(i) (ii)	187,496 0	0 0	317 0	13,901 0	8,320 0	210,034 0	0 0

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 UNIVERSITY OWNS A PRESIDENTIAL RESIDENCE. BY CONTRACT, THE PRESIDENT IS REQUIRED TO LIVE IN THE RESIDENCE AND HOST SEVERAL EVENTS FOR THE UNIVERSITY EACH YEAR. THE UNIVERSITY PAYS ALL THE EXPENSES FOR THE PRESIDENT'S RESIDENCE. THE UNIVERSITY ALSO PAYS FOR THE PRESIDENT'S MEMBERSHIP TO THE LOCAL ROTARY CLUB. HE ATTENDS FOR COMMUNITY SERVICE, OUTREACH AND FUNDRAISING OPPORTUNITIES. A PORTION OF THE BENEFITS LISTED WERE TREATED AS TAXABLE COMPENSATION TO THE PRESIDENT.
	PART I, LINE 4B	THE EMPLOYEE WHO QUALIFIES FOR A SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN WILL EARN A FIXED AMOUNT OF CREDIT AND ELIGIBLE INTEREST TO HIS OR HER DEFERRED COMPENSATION ACCOUNT. THE RIGHT OF THE EMPLOYEE TO RECEIVE THE AMOUNTS IS CONTINGENT UPON HIS OR HER CONTINUED PERFORMANCE IN ACCORDANCE WITH THE EMPLOYMENT AGREEMENT.

**Schedule K
(Form 990)**

OMB No 1545-0047

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.**

2011

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization
CALIFORNIA LUTHERAN UNIVERSITY

Employer identification number

95-2962604

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	CALIFORNIA EDUCATIONAL FACILITIES AUTHORITY	52-1705592	130175R61	11-16-2004	28,145,227	CONSTRUCTION OF FACILITIES		X		X		X
B	CALIFORNIA EDUCATIONAL FACILITIES AUTHORITY	52-1705592	130178PQ3	07-31-2008	36,914,991	CONSTRUCTION OF FACILITIES		X		X		X
C	CALIFORNIA EDUCATIONAL FACILITIES AUTHORITY	52-1705592	130175T44	11-16-2004	5,465,000	CONSTRUCTION OF FACILITIES		X		X		X

Part II Proceeds

	A	B	C	D				
1 Amount of bonds retired	6,328,987	3,852,800						
2 Amount of bonds defeased								
3 Total proceeds of issue	28,577,213	37,292,000	5,498,497					
4 Gross proceeds in reserve funds	2,610,085	3,671,970						
5 Capitalized interest from proceeds		723,745						
6 Proceeds in refunding escrow								
7 Issuance costs from proceeds	534,424	760,244	98,983					
8 Credit enhancement from proceeds			9,821					
9 Working capital expenditures from proceeds								
10 Capital expenditures from proceeds	19,011,856	23,257,212	5,389,693					
11 Other spent proceeds								
12 Other unspent proceeds		4,727,900						
13 Year of substantial completion	2005	2009	2005					
	Yes No	Yes No	Yes No	Yes No				
14 Were the bonds issued as part of a current refunding issue?	X		X		X			
15 Were the bonds issued as part of an advance refunding issue?	X			X		X		
16 Has the final allocation of proceeds been made?	X			X		X		
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X			X		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		X		X		
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X		X		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		X		X		
b If 'Yes' to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		
d If 'Yes' to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
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 %		0 %		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 %		0 %		0 %			
6 Total of lines 4 and 5	0 %		0 %		0 %			
7 Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?	X		X		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		X		X			
2 Is the bond issue a variable rate issue?		X		X	X			
3a Has the organization or the governmental issuer entered into a hedge with respect to the bond issue?		X		X		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		X		X		
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
5 Were any gross proceeds invested beyond an available temporary period?		X		X		X		
6 Did the bond issue qualify for an exception to rebate?		X		X		X		

Part V Procedures To Undertake Corrective Action

Check the box if the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations Yes No

Part VI Supplemental Information

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

Identifier	Return Reference	Explanation
		THE DIFFERENCE BETWEEN PART II, LINE 3 AND ISSUE PRICE IN PART I IS DUE TO INVESTMENT INCOME

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2011

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Name of the organization CALIFORNIA LUTHERAN UNIVERSITY

Employer identification number 95-2962604

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

Table with 3 main columns: (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

Table with 7 main columns: (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?

Part III Grants or Assistance Benefitting Interested Persons.

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

Table with 3 main columns: (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) LINDA NAUSIN	FAMILY MEMBER OF BOARD MEMBER	46,520	EMPLOYMENT		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

OMB No 1545-0047

2011

Open to Public Inspection

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

Name of the organization
CALIFORNIA LUTHERAN UNIVERSITY

Employer identification number
95-2962604

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions or items contributed	(c) Contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining 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	35	322,558	HIGH/LOW AVG
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		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?	Yes	
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
THIRD PARTY USE	PART I, LINE 32B	THE UNIVERSITY USES A REGISTERED INVESTMENT FIRM TO SELL ANY STOCK GIFTS RECEIVED IF A GIFT OF REAL ESTATE IS RECEIVED, THE UNIVERSITY HIRES A LICENSED REAL ESTATE AGENT TO FACILITATE THE SALE
NON REPORTING OF REVENUE	PART I, LINE 33	CLU DOES NOT RECOGNIZE NON-CASH GIFTS (OTHER THAN STOCK) WITH A DONOR-STATED VALUE UNDER \$5,000 FOR VALUES EXPECTED TO EXCEED \$5,000, CLU WILL OBTAIN AN APPRAISAL

Schedule M (Form 990) 2011

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.**

OMB No 1545-0047

2011

**Open to Public
Inspection**

Name of the organization
CALIFORNIA LUTHERAN UNIVERSITY

Employer identification number

95-2962604

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 11	THE FORM 990 IS PREPARED BY AN OUTSIDE CPA FIRM AND REVIEWED BY THE CONTROLLER AND VICE PRESIDENT OF ADMIN & FINANCE. THE 990 IS POSTED ON AN INTERNAL WEBSITE WITH ACCESS GIVEN TO ALL BOARD MEMBERS. THE BOARD OF REGENTS OF THE UNIVERSITY HAS DELEGATED THE FORMAL REVIEW TO THE ADMINISTRATION AND FINANCE COMMITTEE OF THE BOARD. AFTER THE ADMINISTRATION AND FINANCE COMMITTEE COMPLETE THEIR REVIEW, THE PRESIDENT OF THE UNIVERSITY SIGNS THE 990.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	THE ORGANIZATION REQUIRES ALL BOARD OF REGENTS, OFFICERS, FACULTY MEMBERS AND STAFF TO BE FAMILIAR WITH THE TERMS OF THE CONFLICT OF INTEREST POLICY, DISCLOSE TO THE BOARD SECRETARY ANY POSSIBLE PERSONAL, FAMILIAL, CLOSE OR BUSINESS RELATIONSHIPS THAT REASONABLY MIGHT GIVE RISE TO A CONFLICT INVOLVING THE UNIVERSITY, AND ACKNOWLEDGE BY HIS OR HER SIGNATURE THAT HE OR SHE IS IN ACCORDANCE WITH THE LETTER AND SPIRIT OF THIS POLICY IN THE CASE OF OFFICERS AND OTHER DESIGNATED EMPLOYEES, AN ANNUAL DISCLOSURE WILL BE COMPLETED AND FILED WITH THE OFFICE OF THE VICE PRESIDENT FOR ADMINISTRATION AND FINANCE EACH MEMBER OF THE STAFF AND FACULTY NOT COMPLETING AN ANNUAL AFFIRMATIVE STATEMENT MUST PROMPTLY REPORT ANY PERCEIVED OR ACTUAL CONFLICT OF INTEREST TO THEIR APPROPRIATE SENIOR ADMINISTRATOR THE VICE PRESIDENT FOR ADMINISTRATION AND FINANCE SHALL REVIEW THE ANNUAL DISCLOSURE STATEMENTS OF OFFICERS AND DESIGNATED EMPLOYEES AND ANY REPORTED PERCEIVED OR ACTUAL CONFLICTS OF INTEREST EXCEPTIONS WILL BE PROMPTLY REPORTED TO THE AUDIT COMMITTEE OF THE BOARD AT ITS NEXT MEETING BOARD OF REGENTS SHALL REPORT TO THE SECRETARY OF THE BOARD OF REGENTS AFTER DISCLOSURE, SUCH PERSONNEL SHALL LEAVE THE BOARD OR COMMITTEE MEETING WHILE THE DETERMINATION OF A CONFLICT OF INTEREST IS DISCUSSED AND VOTED UPON

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	THE COMPENSATION FOR THE PRESIDENT IS ESTABLISHED BY THE BOARD OF REGENTS. ANNUALLY, THE PRESIDENTIAL COMPENSATION COMMITTEE OF THE BOARD OF REGENTS REVIEWS THE PRESIDENT'S COMPENSATION PACKAGE, MARKET RATE INFORMATION, PERFORMANCE AND MAKES RECOMMENDATIONS TO THE FULL BOARD FOR ANY ADJUSTMENTS TO THE PRESIDENT'S COMPENSATION. AN INDEPENDENT COMPENSATION CONSULTANT IS UTILIZED ON AT LEAST A BI-ANNUAL BASIS TO ANALYZE CURRENT MARKET COMPARISON DATA. ANNUALLY, THE PRESIDENT'S AND VICE PRESIDENT OF ADMINISTRATION AND FINANCE'S COMPENSATION IS REVIEWED BY THE AUDIT COMMITTEE OF THE BOARD OF REGENTS TO ENSURE IT AGREES WITH THE COMPENSATION AGREEMENTS. THE COMPENSATION OF ALL THE VICE PRESIDENTS IS ESTABLISHED BY THE PRESIDENT AND IS BASED ON REGIONAL COMPENSATION MARKET DATA, INTERNAL DATA, AND JOB PERFORMANCE. COMPENSATION STUDIES ARE CONDUCTED BY THE HUMAN RESOURCES DEPARTMENT AND/OR OUTSIDE COMPENSATION CONSULTANTS. THE ASSISTANT VICE PRESIDENT FOR HUMAN RESOURCES PROVIDES THE PRESIDENT WITH THE MOST RECENT COMPENSATION STUDY PRIOR TO ANNUAL COMPENSATION INCREASES TO KEY OFFICERS.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC ON A REQUEST BASIS THE ANNUAL CLU AUDITED FINANCIALS ARE PUBLICLY AVAILABLE ON THE CLU WEBSITE

Identifier	Return Reference	Explanation
	FORM 990, PART VII, SECTION A, COLUMN B	HOURS PER WEEK DEVOTED TO RELATED ORGANIZATIONS TED JENSEN, WILLIAM KRANTZ, RON MCDANIEL, AND SASAN NIKOOMANESH'S TIME IS DIVIDED AS FOLLOWS CAL LUTHERAN EDUCATIONAL FOUNDATION 3 HRS PER WEEK CAL LUTHERAN UNIVERSITY 1 HR PER WEEK ROD GILBERT'S TIME IS DIVIDED AS FOLLOWS CAL LUTHERAN EDUCATIONAL FOUNDATION 3 HRS PER WEEK CAL LUTHERAN UNIVERSITY 3 8 HRS PER WEEK STEPHEN WHEATLY AND KAREN DAVIS' TIME IS DIVIDED AS FOLLOWS CAL LUTHERAN EDUCATIONAL FOUNDATION 3 HRS PER WEEK CAL LUTHERAN UNIVERSITY 40 HRS PER WEEK

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED LOSSES ON INVESTMENTS -958,286 ACTUARIAL ADJUSTMENT -453,349 RECLASSIFICATION OF PRIOR YEAR FOUNDATION NET ASSETS 2,034,349 TOTAL TO FORM 990, PART XI, LINE 5 622,714

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2011

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

Name of the organization
CALIFORNIA LUTHERAN UNIVERSITY

Employer identification number

95-2962604

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) CALIFORNIA LUTHERAN EDUCATIONAL FOUNDATION 60 WEST OLSEN ROAD M/C 1200 THOUSAND OAKS, CA 91360 77-0076535	FUNDRAISING	CA	501(C)(3)	LINE 5	CALIFORNIA LUTHERAN UNIVERSITY	Yes	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(1) CHARITABLE REMAINDER UNITRUST (15) 60 WEST OLSEN ROAD M/C 1200 THOUSAND OAKS, CA 91360	CHARITABLE TRUST	CA	N/A	T			
(2) CHARITABLE REMAINDER ANNUITY TRUST (3) 60 WEST OLSEN ROAD M/C 1200 THOUSAND OAKS, CA 91360	CHARITABLE TRUST	CA	N/A	T			
(3) CHARITABLE LEAD TRUST (1) 60 WEST OLSEN ROAD M/C 1200 THOUSAND OAKS, CA 91360	CHARITABLE TRUST	CA	N/A	T			

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

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

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

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)

- f** Sale of assets to related organization(s)
- g** Purchase of assets from related organization(s)
- h** Exchange of assets with related organization(s)
- i** Lease of facilities, equipment, or other assets to related organization(s)
- j** Lease of facilities, equipment, or other assets from related organization(s)
- k** Performance of services or membership or fundraising solicitations for related organization(s)
- l** Performance of services or membership or fundraising solicitations by related organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- n** Sharing of paid employees with related organization(s)

- o** Reimbursement paid to related organization(s) for expenses
- p** Reimbursement paid by related organization(s) for expenses

- q** Other transfer of cash or property to related organization(s)
- r** Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b		No
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m	Yes	
1n	Yes	
1o		No
1p		No
1q		No
1r		No

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

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VII Supplemental Information

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

Identifier**Return Reference****Explanation****Schedule R (Form 990) 2011**

Additional Data

Software ID:

Software Version:

EIN: 95-2962604

Name: CALIFORNIA LUTHERAN UNIVERSITY

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

4d. Other program services

(Code) (Expenses \$ 8,356,916 including grants of \$ 121,425) (Revenue \$ 1,684,965)

HIGHER EDUCATION ACADEMIC SUPPORT DEPARTMENTS INCLUDE UNIVERSITY LIBRARY, COMPUTER & MEDIA LABS, AND FACULTY DEVELOPMENT PROGRAMS PUBLIC SERVICE DEPARTMENTS INCLUDE THE DAY CARE CENTER, KCLU (PUBLIC RADIO STATION) AND EVENT SERVICES TO SERVE THE COMMUNITY (CLU ENROLLMENTS FOR FALL 2011 WERE 4,103 STUDENTS, 163 FULL-TIME & 210 ADJUNCT FACULTY, AND 347 STAFF)

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			
GLEN BECERRA BOARD MEMBER	1 00	X						0	0	0
WALLACE BROHAUGH BOARD MEMBER	1 00	X						0	0	0
SUE CHEN BOARD MEMBER	1 00	X						0	0	0
DENNIS ERICKSON BOARD MEMBER	1 00	X						0	0	0
RANDALL FOSTER BOARD MEMBER	1 00	X						0	0	0
ROD GILBERT BOARD MEMBER	3 80	X						0	0	0
JEREMY HOFER BOARD MEMBER	1 00	X						0	0	0
JON IRWIN BOARD MEMBER	1 00	X						0	0	0
TED JENSEN BOARD MEMBER	1 00	X						0	0	0
WILLIAM KRANTZ BOARD MEMBER	1 00	X						0	0	0
JILL LEDERER BOARD MEMBER	1 00	X						0	0	0
SUSAN LUNDEEN-SMUCK BOARD MEMBER	1 00	X						0	0	0
RON MCDANIEL BOARD MEMBER	1 00	X						0	0	0
FRANK NAUSIN BOARD MEMBER	1 00	X						0	0	0
DEAN NELSON BOARD MEMBER	1 00	X						0	0	0
SASAN NIKOOMANESH BOARD MEMBER	1 00	X						0	0	0
KAREN OLSON BOARD MEMBER	1 00	X						0	0	0
JIM OVERTON BOARD MEMBER	1 00	X						0	0	0
MARK STEGEMOELLER BOARD MEMBER	1 00	X						0	0	0
DAVID TIEDE BOARD MEMBER	1 00	X						0	0	0
GEORGE ULLMAN JR BOARD MEMBER	1 00	X						0	0	0
TIM WENNES BOARD MEMBER	1 00	X						0	0	0
JOAN YOUNG BOARD MEMBER	1 00	X						0	0	0
KAREN SPIES CHAIRMAN OF THE BOARD	1 00	X		X				0	0	0
CHRISTOPHER KIMBALL UNIVERSITY PRESIDENT	40 00	X		X				339,482	0	40,774

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			
BRUCE STEVENSON FACULTY BOARD REP	40 00	X						79,962	0	16,154
GAY-LYN TALBOT SECRETARY	1 00	X		X				0	0	0
RICK LEMMO BOARD MEMBER	1 00	X						0	0	0
DEBORAH SWEENEY BOARD MEMBER	1 00	X						0	0	0
JESSE MCCLAIN STUDENT BODY PRES/BRD MBR	1 00	X						8,834	0	0
KAREN DAVIS TREAS/VP ADMIN & FIN	40 00			X				207,338	0	30,209
LEANNE NEILSON PROVOST	40 00				X			205,459	0	26,473
STEPHEN WHEATLY VP ADVANCEMENT	40 00				X			192,228	0	27,511
CHARLES MAXEY DEAN (SCHOOL OF MANAGEMENT)	40 00				X			156,749	0	23,740
MATTHEW WARD VP ENROLL MGMT & MKTING	40 00				X			159,949	0	24,277
CHANG-SHYH PENG PROFESSOR	40 00					X		182,771	0	20,731
SOMNATH BASU PROFESSOR	40 00					X		185,820	0	21,457
MYUNGSOOK KLASSEN PROFESSOR	40 00					X		170,147	0	22,122
HARRY DOMICONE PROFESSOR	40 00					X		173,738	0	21,239
GERHARD APFELTHALER ASSOC DEAN (SCHOOL OF MANAGEMENT)	40 00					X		187,813	0	22,221