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**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)

**2012**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2012 calendar year, or tax year beginning N/A, 2012, and ending N/A, 20

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

**C** Name: PHI-KAPPA SIGMA BERKELEY ASSOCIATES  
Z BERKEY ASSOCIATES INC  
354 RONADA AVE  
PIEDMONT CA 94611-3912

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

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

**G** Gross receipts \$: 251100

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

**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** Are all affiliates included?  Yes  No  
 If "No," attach a list (see instructions)

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

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

**J** Website: N/A

**K** Form of organization:  Corporation  Trust  Association  Other

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

| Part I Summary |   | Prior Year                           | Current Year           |
|----------------|---|--------------------------------------|------------------------|
| 1              | Briefly describe the organization's mission or most significant activities: <u>ORGANIZATION OWNS &amp; OPERATES A CO-EDUCATIONAL (MALE/FEMALE) STUDENT MEMBER DORMITORY WHICH PROVIDES MODERATE COST HOUSING &amp; RELATED SOCIAL SERVICES TO UC BERKELEY STUDENTS 12/MO. YEAR.</u> |                                      |                        |
| 2              | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.   |                                      |                        |
| 3              | Number of voting members of the governing body (Part VI, line 1a)   | 3                                    | 16                     |
| 4              | Number of independent voting members of the governing body (Part VI, line 1b)   | 4                                    | 15                     |
| 5              | Total number of individuals employed in calendar year 2012 (Part V, line 2a)  | 5                                    | -0-                    |
| 6              | Total number of volunteers (estimate if necessary)  | 6                                    | 15                     |
| 7a             | Total unrelated business revenue from Part VIII, column (C), line 12  | 7a                                   | -0-                    |
| 7b             | Net unrelated business taxable income from Form 990-T, line 34  | 7b                                   | -0-                    |
| 8              | Contributions and grants (Part VIII, line 1h)   |                                      |                        |
| 9              | Program service revenue (Part VIII, line 2g)  | 218708                               | 225454                 |
| 10             | Investment income (Part VIII, column (A), lines 3, 4, and 7d)   | 31702                                | 25646                  |
| 11             | Other revenue (Part VIII, column (A), lines 5, 6d, 8b, 9c, 10c, and 11e)  | -0-                                  | -0-                    |
| 12             | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)  | 250410                               | 251100                 |
| 13             | Grants and similar amounts paid (Part IX, column (A), lines 1-3)  | 4050                                 | 4500                   |
| 14             | Benefits paid to or for members (Part IX, column (A), line 4)   | -0-                                  | -0-                    |
| 15             | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)   | -0-                                  | -0-                    |
| 16a            | Professional fundraising fees (Part IX, column (A), line 11)  | -0-                                  | -0-                    |
| b              | Total fundraising expenses (Part IX, column (D), line 25)   |                                      |                        |
| 17             | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)  | 197686                               | 164743                 |
| 18             | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)   | 201736                               | 169243                 |
| 19             | Revenue less expenses. Subtract line 18 from line 12  | 48674                                | 81857                  |
| 20             | Total assets (Part X, line 16)  | Beginning of Current Year<br>1360727 | End of Year<br>1437169 |
| 21             | Total liabilities (Part X, line 26)   | 35191                                | 244776                 |
| 22             | Net assets or fund balances. Subtract line 21 from line 20  | 1009536                              | 1092393                |

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**  
 Signature of officer: William T Ruth Date: MAY 14, 2013  
 Type or print name and title: WILLIAM T RUTH SECRETARY/ TREASURER/ MANAGING DIRECTOR

**Paid Preparer Use Only**  
 Print/Type preparer's name: [X] Preparer's signature: [X] Date: [X] Check  if self-employed PTIN: [X]  
 Firm's name: [X] Firm's EIN: [X]  
 Firm's address: [X] Phone no: [X]

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

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**Part III Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission: BARROWS HOUSE THE CORPORATION 12,000 SF DORMITORY PROVIDES CLEAN FURNISHED ROOMS AT USE FEES WELL BELOW MARKET RATES - TO 28 TO 35 STUDENT MEMBERS & LOCATED ONE (1) BLOCK FROM THE UNIVERSITY CAMPUS AT BERKELEY, HAS BEEN PRIVATELY OWNED/OPERATED AT ITS CURRENT ADDRESS SINCE 1957, AND AT SEVERAL OTHER NEARBY LOCATIONS SINCE 1903

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

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

① STUDENT HOUSING - AS DESCRIBED ABOVE.

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

② SCHOLARSHIPS - BY DIRECTORS RESOLUTION, \$ 25/STUDENT/MO. IN DORM USE FEES. ARE PLACED INTO THE EDELATZ SCHOLARSHIP FUND WHICH PROVIDES ASSISTANCE TO GIFTED & NEEDY STUDENT MEMBERS. ADDITIONAL FUNDING FOR THIS SCHOLARSHIP FUND IS PROVIDED FROM THE INVESTMENT INTEREST INCOME FROM THE CORPORATION'S TOTAL INTEREST RECEIPTS IN EXCESS OF \$1000/YR. APPROXIMATELY 5 PERCENT OF THE TOTAL EDELATZ FUND IS DISPERSED ANNUALLY.

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

③ MANAGEMENT TRAINING - EXEMPT CORP. TRAINS STUDENT MANAGERS IN FINANCIAL, OPERATIONAL, & PERSONNEL TASKS RELATED TO RUNNING THE DORMITORY FACILITY & HAS DONE SO AT THIS CAMPUS SINCE 1903, WHEN ITS FIRST NAMESAKE CORPORATION WAS FOUNDED WITH THE ASSISTANCE OF DAVID P. BARROWS-BERKELEY PROFESSOR, AND LATER (1920-25) PRESIDENT OF THE UNIVERSITY OF CALIFORNIA.

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

4e Total program service expenses ▶

**Part IV Checklist of Required Schedules**

|   | Yes | No  |
|---|-----|-----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .   |     | X   |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .   |     | X   |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .  |     | X   |
| 4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .   | N/A |     |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III . . . . .   | N/A |     |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .  |     | X   |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .  |     | X   |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .   |     | X   |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .            |     | X   |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .   |     | X   |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.  |     |     |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .   | X   |     |
| b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII . . . . .   |     | X   |
| c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII . . . . .   |     | X   |
| d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX . . . . .  |     | X   |
| e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .   |     | X   |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X . . . . .  |     | X   |
| 12 a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .   |     | X   |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .   |     | X   |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .  |     | X   |
| 14 a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .  |     | X   |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV . . . . . |     | X   |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV . . . . .  |     | X   |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV . . . . .  |     | X   |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) . . . . .  |     | X   |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .   |     | X   |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .   |     | X   |
| 20 a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .  |     | X   |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .  |     | N/A |

**Part IV Checklist of Required Schedules (continued)**

|  | Yes | No  |
|--|-----|-----|
| 21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .   | 21  | X   |
| 22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .   | 22  | X   |
| 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J . . . . .  | 23  | X   |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25 . . . . .                            | 24a | X   |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .  | 24b | X   |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .   | 24c | X   |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .  | 24d | X   |
| 25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .   | 25a | N/A |
| b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .  | 25b | N/A |
| 26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II . . . . .   | 26  | X   |
| 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . . | 27  | X   |
| 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):   |     |     |
| a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .  | 28a | X   |
| b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .   | 28b | X   |
| c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . . .   | 28c | X   |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .  | 29  | X   |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .  | 30  | X   |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .  | 31  | X   |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .  | 32  | X   |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .  | 33  | X   |
| 34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .  | 34  | X   |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .  | 35a | X   |
| b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .  | 35b | N/A |
| 36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .   | 36  | N/A |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI . . . . .   | 37  | X   |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .   | 38  | X   |

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Form with questions 1a-14b and Yes/No columns. Includes handwritten entries like '2', '-0-', 'N/A', and 'X'.

**Part VI Governance, Management, and Disclosure** For each **"Yes"** response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response to any question in this Part VI

**Section A. Governing Body and Management**

|   | Yes | No |
|---|-----|----|
| <b>1a</b> Enter the number of voting members of the governing body at the end of the tax year . . . . . <b>1a 16</b><br>If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. |     |    |
| <b>b</b> Enter the number of voting members included in line 1a, above, who are independent . . . . . <b>1b 15</b>  |     |    |
| <b>2</b> 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? . . . . .  |     | X  |
| <b>3</b> 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? . . . . .   |     | X  |
| <b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .   |     | X  |
| <b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .   |     | X  |
| <b>6</b> Did the organization have members or stockholders? . . . . .   | X   |    |
| <b>7a</b> 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? . . . . .  | X   |    |
| <b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .  | X   |    |
| <b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  |     |    |
| <b>a</b> The governing body? . . . . .  | X   |    |
| <b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .  | X   |    |
| <b>9</b> 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 . . . . .   |     | X  |

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

|   | Yes | No |
|---|-----|----|
| <b>10a</b> Did the organization have local chapters, branches, or affiliates? . . . . .   |     | X  |
| <b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .   | N/A |    |
| <b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .  |     | X  |
| <b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990. . . . .  |     |    |
| <b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .  |     | X  |
| <b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .  | X   |    |
| <b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .   | X   |    |
| <b>13</b> Did the organization have a written whistleblower policy? . . . . .   |     | X  |
| <b>14</b> Did the organization have a written document retention and destruction policy? . . . . .  |     | X  |
| <b>15</b> 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?  |     |    |
| <b>a</b> The organization's CEO, Executive Director, or top management official . . . . .   |     | X  |
| <b>b</b> Other officers or key employees of the organization . . . . .  |     | X  |
| If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).   |     |    |
| <b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .  |     | X  |
| <b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . |     | X  |

**Section C. Disclosure**

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

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

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

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

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

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

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

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

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

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

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

| (A)<br>Name and Title                                     | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|---|--|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|   |  | Individual trustee or director   | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| (1) <u>WILLIAM GLASS</u><br>PRES./DIRECTOR                | 1  | X  |                       | X       |              |                              | -0-    | -0-  | -0-   |   |
| (2) <u>WILLIAM WALSH</u><br>VP. AUDIT/DIRECTOR            | 1  | X  |                       | X       |              |                              | -0-    | -0-  | -0-   |   |
| (3) <u>KENNETH ATTERMAN</u><br>VP/LEGAL - DIRECTOR        | 1  | X  |                       | X       |              |                              | -0-    | -0-  | -0-   |   |
| (4) <u>STEVE CALEGARI</u><br>VP/EVENTS - DIRECTOR         | 2  | X  |                       | X       |              |                              | -0-    | -0-  | -0-   |   |
| (5) <u>STEVE SKINNER</u><br>VP/LEGAL - DIRECTOR           | 1  | X  |                       | X       |              |                              | -0-    | -0-  | -0-   |   |
| (6) <u>DON SANGUINETTI</u><br>VP/IT - DIRECTOR            | 1  | X  |                       | X       |              |                              | -0-    | -0-  | -0-   |   |
| (7) <u>WILLIAM RUTH</u><br>SEC./TREASURER - MANAGING DIR. | 12   | X  |                       | X       |              |                              | 26675  | -0-  | -0-   |   |
| (8) <u>VICTOR WYKOFF JR.</u><br>VP/LEGAL - DIRECTOR       | 1  | X  |                       | X       |              |                              | -0-    | -0-  | -0-   |   |
| (9) <u>BERT BANGSBERG</u><br>VP/FACILITIES - DIRECTOR     | 1  | X  |                       | X       |              |                              | -0-    | -0-  | -0-   |   |
| (10) <u>BILL KERR</u><br>VP/PROPERTY VALUATIONS           | 1  | X  |                       | X       |              |                              | -0-    | -0-  | -0-   |   |
| (11) <u>DAVID VAN ATTA</u><br>VP/LEGAL - DIRECTOR         | 1  | X  |                       | X       |              |                              | -0-    | -0-  | -0-   |   |
| (12) <u>JIM EGAN</u><br>VP/ENGINEERING                    | 1  | X  |                       | X       |              |                              | -0-    | -0-  | -0-   |   |
| (13) <u>PAUL MENOHER</u><br>VP. COMPUTER SECURITY         | 1  | X  |                       | X       |              |                              | -0-    | -0-  | -0-   |   |
| (14) <u>JOSEPH WILDBERGER</u><br>VP/GOVT. RELATIONS       | 1  | X  |                       | X       |              |                              | -0-    | -0-  | -0-   |   |

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

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |                                     |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|-------------------------------------|--------------|------------------------------|--------|--|---|---|
|  |  | Individual trustee or director  | Institutional trustee | Officer                             | Key employee | Highest compensated employee | Former |  |   |   |
| (15) <u>GEORGE KOPAS</u><br><u>VP. PUBLIC RELATIONS/DIR.</u>   | <u>2</u>   | <input checked="" type="checkbox"/>   |                       | <input checked="" type="checkbox"/> |              |                              |        | <u>SEE PREV. PG.</u><br>- 0 -  | <u>- 0 -</u>  | <u>- 0 -</u>  |
| (16) <u>JERRY WHITFIELD</u><br><u>VP/INSURANCE</u>             | <u>1</u>   | <input checked="" type="checkbox"/>   |                       | <input checked="" type="checkbox"/> |              |                              |        | <u>- 0 -</u>   | <u>- 0 -</u>  | <u>- 0 -</u>  |
| (17) <u>GIA ANH PHAM *</u><br><u>STUDENT MANAGER</u>           | <u>4</u>   | <input checked="" type="checkbox"/>   |                       | <input checked="" type="checkbox"/> |              |                              |        | <u>- 0 -</u>   | <u>- 0 -</u>  | <u>- 0 -</u>  |
| (18)   |  |   |                       |                                     |              |                              |        |  |   |   |
| (19)   |  |   |                       |                                     |              |                              |        |  |   |   |
| (20)   |  |   |                       |                                     |              |                              |        |  |   |   |
| (21)   |  |   |                       |                                     |              |                              |        |  |   |   |
| (22)   |  |   |                       |                                     |              |                              |        |  |   |   |
| (23)   |  |   |                       |                                     |              |                              |        |  |   |   |
| (24)   |  |   |                       |                                     |              |                              |        |  |   |   |
| (25)   |  |   |                       |                                     |              |                              |        |  |   |   |
| <b>1b Sub-total</b>  |  |   |                       |                                     |              |                              |        | <u>26675</u>   | <del>X</del>  | <del>X</del>  |
| <b>c Total from continuation sheets to Part VII, Section A</b> |  |   |                       |                                     |              |                              |        |  |   |   |
| <b>d Total (add lines 1b and 1c)</b>                           |  |   |                       |                                     |              |                              |        | <u>26675</u>   | <del>X</del>  | <del>X</del>  |

\* NO 01  
\* VOTING

**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 ▶

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

**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)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
| <u>NONE</u>                      |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

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

**Part VIII Statement of Revenue**

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

|   |  |   | (A)<br>Total revenue                                      | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512, 513, or 514 |                  |
|---|--|---|---|--|---|---|------------------|
| Contributions, Gifts, Grants<br>and Other Similar Amounts | 1a   | Federated campaigns . . . . .   | 1a  | —  |   |   |                  |
|   | b  | Membership dues . . . . .   | 1b  | —  |   |   |                  |
|   | c  | Fundraising events . . . . .  | 1c  | —  |   |   |                  |
|   | d  | Related organizations . . . . .   | 1d  | —  |   |   |                  |
|   | e  | Government grants (contributions)   | 1e  | —  |   |   |                  |
|   | f  | All other contributions, gifts, grants,<br>and similar amounts not included above   | 1f  | —  |   |   |                  |
|   | g  | Noncash contributions included in lines 1a-1f. \$   |   | 0-   |   |   |                  |
|   | h  | <b>Total.</b> Add lines 1a-1f . . . . .   |   | 0-   |   |   |                  |
| Program Service Revenue                                   | 2a   | <b>MEMBERSHIP BOARDING<br/>HOUSE USE FEES</b>   | Business Code<br>721310                                   | 225454   | 225454                                  |   |                  |
|   | b  | <del>_____</del>  |   |  |   |   |                  |
|   | c  | <del>_____</del>  |   |  |   |   |                  |
|   | d  | <del>_____</del>  |   |  |   |   |                  |
|   | e  | <del>_____</del>  |   |  |   |   |                  |
|   | f  | All other program service revenue . . . . .   |   | —  |   |   |                  |
|   | g  | <b>Total.</b> Add lines 2a-2f . . . . .   |   | 225454   |   |   |                  |
| Other Revenue   | 3  | Investment income (including dividends, interest,<br>and other similar amounts) . . . . .   |   | 25646  | 25646                                   | 0-  |                  |
|   | 4  | Income from investment of tax-exempt bond proceeds  |   | 0-   | 0-                                      | 0-  |                  |
|   | 5  | Royalties . . . . .   |   | 0-   | 0-                                      | 0-  |                  |
|   | 6a   | Gross rents . . . . .   | (i) Real  | <del>_____</del>                                   | <del>_____</del>                        | <del>_____</del>  | <del>_____</del> |
|   |  | b   | Less: rental expenses . . . . .                           |  |   |   |                  |
|   |  | c   | Rental income or (loss) . . . . .                         |  |   |   |                  |
|   |  | d   | Net rental income or (loss) . . . . .                     |  |   |   |                  |
|   | 7a   | Gross amount from sales of<br>assets other than inventory . . . . .   | (i) Securities  | <del>_____</del>                                   | <del>_____</del>                        | <del>_____</del>  | <del>_____</del> |
|   |  | b   | Less: cost or other basis<br>and sales expenses . . . . . |  |   |   |                  |
|   |  | c   | Gain or (loss) . . . . .                                  |  |   |   |                  |
|   |  | d   | Net gain or (loss) . . . . .                              |  |   |   |                  |
|   | 8a   | Gross income from fundraising<br>events (not including \$ _____<br>of contributions reported on line 1c).<br>See Part IV, line 18 . . . . . | a   | NONE   |   |   |                  |
|   |  | b   | Less: direct expenses . . . . .                           | b  |   |   |                  |
|   |  | c   | Net income or (loss) from fundraising events . . . . .    |  | —                                       | —   | —                |
|   | 9a   | Gross income from gaming activities.<br>See Part IV, line 19 . . . . .  | a   | NONE   |   |   |                  |
| b   |  | Less: direct expenses . . . . .   | b   |  |   |   |                  |
| c   |  | Net income or (loss) from gaming activities . . . . .   |   | —  | —                                       | —   |                  |
| 10a   | Gross sales of inventory, less<br>returns and allowances . . . . . | a   | NONE  |  |   |   |                  |
|   | b  | Less: cost of goods sold . . . . .  | b   |  |   |   |                  |
|   | c  | Net income or (loss) from sales of inventory . . . . .  |   | —  | —                                       | —   |                  |
| Miscellaneous Revenue                                     |  | Business Code   |   |  |   |   |                  |
| 11a   | _____  |   |   |  |   |   |                  |
| b   | <b>NONE</b>  | <b>N/A</b>  |   |  |   |   |                  |
| c   | _____  |   |   |  |   |   |                  |
| d   | All other revenue . . . . .  |   | —   | 0-   | 0-                                      | 0-  |                  |
| e   | <b>Total.</b> Add lines 11a-11d . . . . .                          |   | 0-  | 0-   | 0-                                      | 0-  |                  |
| 12  | <b>Total revenue.</b> See instructions. . . . .                    |   | 251100  | 251100   | 0-                                      | 0-  |                  |

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21   | - 0 -                 | - 0 -                           |  |                             |
| 2 Grants and other assistance to individuals in the United States. See Part IV, line 22   | 4500                  | 4500                            |  |                             |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16  | -                     | -                               |  |                             |
| 4 Benefits paid to or for members   | -                     | -                               |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees  | -                     | -                               | -                                      | -                           |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)   | -                     | -                               | -                                      | -                           |
| 7 Other salaries and wages  | -                     | -                               | -                                      | -                           |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  | -                     | -                               | -                                      | -                           |
| 9 Other employee benefits   | -                     | -                               | -                                      | -                           |
| 10 Payroll taxes  | -                     | -                               | -                                      | -                           |
| 11 Fees for services (non-employees):   |                       |                                 |  |                             |
| a Management  | 22400                 | 13440                           | 8960                                   | -                           |
| b Legal   | -                     | -                               | -                                      | -                           |
| c Accounting  | 4275                  | 1710                            | 2565                                   | -                           |
| d Lobbying  | -                     | -                               | -                                      | -                           |
| e Professional fundraising services. See Part IV, line 17   | -                     | -                               | -                                      | -                           |
| f Investment management fees  | -                     | -                               | -                                      | -                           |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)  | -                     | -                               | -                                      | -                           |
| 12 Advertising and promotion  | -                     | -                               | -                                      | -                           |
| 13 Office expenses  | 485                   | 242                             | 243                                    | -                           |
| 14 Information technology   | -                     | -                               | -                                      | -                           |
| 15 Royalties  | -                     | -                               | -                                      | -                           |
| 16 Occupancy  | 104878                | 103878                          | -                                      | -                           |
| 17 Travel   | -                     | -                               | -                                      | -                           |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials   | -                     | -                               | -                                      | -                           |
| 19 Conferences, conventions, and meetings   | 1666                  | -                               | 1666                                   | -                           |
| 20 Interest   | 132                   | -                               | 132                                    | -                           |
| 21 Payments to affiliates   | -                     | -                               | -                                      | -                           |
| 22 Depreciation, depletion, and amortization  | 28407                 | 28407                           | -                                      | -                           |
| 23 Insurance OFFICERS/DIRECTORS   | 2428                  | -                               | 2428                                   | -                           |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)                                       |                       |                                 |  |                             |
| a BANK FEES   | 72                    | -                               | 72                                     | -                           |
| b   | X                     | X                               | X                                      |                             |
| c   | X                     | X                               | X                                      |                             |
| d   | X                     | X                               | X                                      |                             |
| e All other expenses  | -                     | -                               | -                                      | -                           |
| 25 Total functional expenses. Add lines 1 through 24e   | 169243                | 152177                          | 16066                                  |                             |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | -                     | N/A                             | -                                      |                             |

**Part X Balance Sheet**

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

|                                    |  | (A)<br>Beginning of year  |               | (B)<br>End of year |           |
|------------------------------------|--|---|---------------|--------------------|-----------|
| <b>Assets</b>                      | 1  | Cash—non-interest-bearing   | 1487          | 1                  | 1735      |
|                                    | 2  | Savings and temporary cash investments  | 342074        | 2                  | 340264    |
|                                    | 3  | Pledges and grants receivable, net  | —             | 3                  | —         |
|                                    | 4  | Accounts receivable, net  | —             | 4                  | —         |
|                                    | 5  | Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L   | —             | 5                  | —         |
|                                    | 6  | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L | —             | 6                  | —         |
|                                    | 7  | Notes and loans receivable, net   | —             | 7                  | —         |
|                                    | 8  | Inventories for sale or use   | —             | 8                  | —         |
|                                    | 9  | Prepaid expenses and deferred charges   | —             | 9                  | —         |
|                                    | 10a  | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D   | 10a 1,187,174 |                    |           |
|                                    | b  | Less: accumulated depreciation  | 10b 606,418   |                    |           |
|                                    | 11   | Investments—publicly traded securities  | 606,969       | 10c                | 580,756   |
|                                    | 12   | Investments—other securities. See Part IV, line 11  | 410,197       | 11                 | 514,414   |
|                                    | 13   | Investments—program-related. See Part IV, line 11   | —             | 12                 | —         |
|                                    | 14   | Intangible assets   | —             | 13                 | —         |
|                                    | 15   | Other assets. See Part IV, line 11  | —             | 14                 | —         |
| 16                                 | <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)   | 1,360,727   | 15            | —                  |           |
| 16                                 |  |   | 16            | 1,437,169          |           |
| <b>Liabilities</b>                 | 17   | Accounts payable and accrued expenses   | —             | 17                 | —         |
|                                    | 18   | Grants payable  | —             | 18                 | —         |
|                                    | 19   | Deferred revenue  | —             | 19                 | —         |
|                                    | 20   | Tax-exempt bond liabilities   | —             | 20                 | —         |
|                                    | 21   | Escrow or custodial account liability. Complete Part IV of Schedule D   | —             | 21                 | —         |
|                                    | 22   | Loans and other 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  | 349,956       | 23                 | 343,541   |
|                                    | 24   | Unsecured notes and loans payable to unrelated third parties  | 1235          | 24                 | 1235      |
|                                    | 25   | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D   | —             | 25                 | —         |
|                                    | 26   | <b>Total liabilities.</b> Add lines 17 through 25   | 351,191       | 26                 | 344,776   |
| <b>Net Assets or Fund Balances</b> | <b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b> |   |               |                    |           |
|                                    | 27   | Unrestricted net assets   | —             | 27                 | —         |
|                                    | 28   | Temporarily restricted net assets   | —             | 28                 | —         |
|                                    | 29   | Permanently restricted net assets   | —             | 29                 | —         |
|                                    | <b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 30 through 34.</b>    |   |               |                    |           |
|                                    | 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  | 1,009,536     | 32                 | 1,092,393 |
| 33                                 | <b>Total net assets or fund balances</b>   | 1,009,536   | 33            | 1,092,393          |           |
| 34                                 | <b>Total liabilities and net assets/fund balances</b>  | 1,360,727   | 34            | 1,437,169          |           |

**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  | 251,100   |
| 2  | Total expenses (must equal Part IX, column (A), line 25)   | 2  | 169,243   |
| 3  | Revenue less expenses. Subtract line 2 from line 1   | 3  | 81,857    |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                      | 4  | 1,009,536 |
| 5  | Net unrealized gains (losses) on investments   | 5  | 1,243     |
| 6  | Donated services and use of facilities   | 6  | -         |
| 7  | Investment expenses  | 7  | -         |
| 8  | Prior period adjustments   | 8  | (243)     |
| 9  | Other changes in net assets or fund balances (explain in Schedule O)   | 9  |           |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 1,092,393 |

**Part XII Financial Statements and Reporting**

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

1. Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a. Were the organization's financial statements compiled or reviewed by an independent accountant?  Yes  No  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b. Were the organization's financial statements audited by an independent accountant?  Yes  No  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c. If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  Yes  No  
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 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  No
- 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  No

|    | Yes | No  |
|----|-----|-----|
| 2a |     | X   |
| 2b |     | X   |
| 2c |     | N/A |
| 3a |     | N/A |
| 3b |     | N/A |

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization

PHI KAPPA SI GMA BERKELEY ASSOC, INC

Employer identification number

94-6078400

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes No, 6 Did the organization inform all grantees... Yes No.

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution... N/A, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No, 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year \$, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B) (i) and section 170(h)(4)(B)(ii)? Yes No, 9 In Part XIII, 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.

Table with 2 columns: \$, \$, \$, \$. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), 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 XIII, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), 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 (ASC 958) 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 acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

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

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

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 XIII and complete the following table:

|    | Amount |
|----|--------|
| 1c |        |
| 1d |        |
| 1e |        |
| 1f |        |

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

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

|  | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance                     |                  |                |                    |                      |                     |
| b Contributions                                  |                  |                |                    |                      |                     |
| c Net investment earnings, gains, and losses     |                  |                |                    |                      |                     |
| d Grants or scholarships                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs |                  |                |                    |                      |                     |
| f Administrative expenses                        |                  |                |                    |                      |                     |
| g End of year balance                            |                  |                |                    |                      |                     |

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

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

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

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

|   | Yes | No |
|---|-----|----|
| (i) unrelated organizations   |     |    |
| (ii) related organizations  |     |    |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? |     |    |

4 Describe in Part XIII 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                  | 50000                                |                                 |                              | 50000          |
| b Buildings              | 1089750                              |                                 | 570557                       | 519193         |
| c Leasehold improvements |                                      |                                 |                              |                |
| d Equipment              | 47424                                |                                 | 35861                        | 11563          |
| e Other                  |                                      |                                 |                              |                |

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) **580756**

**Part VII Investments – Other Securities.** See Form 990, Part X, line 12.

| (a) Description of security or category<br>(including name of security)     | (b) Book value | (c) Method of valuation<br>Cost or end-of-year market value |
|---|----------------|---|
| (1) Financial derivatives   |                |   |
| (2) Closely-held equity interests   |                |   |
| (3) Other   |                |   |
| (A)   |                |   |
| (B)   |                |   |
| (C)   |                |   |
| (D)   |                |   |
| (E)   |                |   |
| (F)   |                |   |
| (G)   |                |   |
| (H)   |                |   |
| (I)   |                |   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶ |                |   |

**Part VIII Investments – Program Related.** See Form 990, Part X, line 13.

| (a) Description of investment type  | (b) Book value | (c) Method of valuation<br>Cost or end-of-year market value |
|---|----------------|---|
| (1)   |                |   |
| (2)   |                |   |
| (3)   |                |   |
| (4)   |                |   |
| (5)   |                |   |
| (6)   |                |   |
| (7)   |                |   |
| (8)   |                |   |
| (9)   |                |   |
| (10)  |                |   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶ |                |   |

N/A

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

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

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

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

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII . . . .



**SCHEDULE L**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

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

OMB No 1545-0047

**2012**

**Open To Public Inspection**

Name of the organization

**PHI KAPPA SIGMA BENEVOLENT ASSOC INC.**

Employer identification number

**90-6078400**

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

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

| 1   | (a) Name of disqualified person | (b) Relationship between disqualified person and organization | (c) Description of transaction | (d) Corrected? |    |
|-----|---------------------------------|---|--------------------------------|----------------|----|
|     |                                 |   |                                | Yes            | No |
| (1) |                                 |   |                                |                |    |
| (2) |                                 |   |                                |                |    |
| (3) |                                 |   |                                |                |    |
| (4) |                                 |   |                                |                |    |
| (5) |                                 |   |                                |                |    |
| (6) |                                 |   |                                |                |    |

2 Enter the amount of tax incurred by 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-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

| (a) Name of interested person | (b) Relationship with organization | (c) Purpose of loan | (d) Loan to or from the organization? |      | (e) Original principal amount | (f) Balance due | (g) In default? |    | (h) Approved by board or committee? |    | (i) Written agreement? |    |  |
|-------------------------------|------------------------------------|---------------------|---------------------------------------|------|-------------------------------|-----------------|-----------------|----|-------------------------------------|----|------------------------|----|--|
|                               |                                    |                     | To                                    | From |                               |                 | Yes             | No | Yes                                 | No | Yes                    | No |  |
| (1)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |  |
| (2)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |  |
| (3)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |  |
| (4)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |  |
| (5)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |  |
| (6)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |  |
| (7)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |  |
| (8)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |  |
| (9)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |  |
| (10)                          |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |  |
| <b>Total</b>                  |                                    |                     |                                       |      |                               | ▶               | \$              |    |                                     |    |                        |    |  |

**Part III Grants or Assistance Benefiting Interested Persons.**

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

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of assistance | (d) Type of assistance | (e) Purpose of assistance |
|-------------------------------|---|--------------------------|------------------------|---------------------------|
| (1)                           |   |                          |                        |                           |
| (2)                           |   |                          |                        |                           |
| (3)                           |   |                          |                        |                           |
| (4)                           |   |                          |                        |                           |
| (5)                           |   |                          |                        |                           |
| (6)                           |   |                          |                        |                           |
| (7)                           |   |                          |                        |                           |
| (8)                           |   |                          |                        |                           |
| (9)                           |   |                          |                        |                           |
| (10)                          |   |                          |                        |                           |

**Part IV Business Transactions Involving Interested Persons.**

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

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction   | (e) Sharing of organization's revenues? |    |
|-------------------------------|---|---------------------------|--|---|----|
|                               |   |                           |  | Yes                                     | No |
| (1) WILLIAM RUTH              | CURRENT DIRECTOR  | \$ 15,200                 | FOR MANAGEMENT FEES PAID FOR SERVICES AS AN INDEPENDENT CONTRACTOR<br>(See Below)<br>↓ | X                                       |    |
| (2)                           |   |                           |  |   |    |
| (3)                           |   |                           |  |   |    |
| (4)                           |   |                           |  |   |    |
| (5)                           |   |                           |  |   |    |
| (6)                           |   |                           |  |   |    |
| (7)                           |   |                           |  |   |    |
| (8)                           |   |                           |  |   |    |
| (9)                           |   |                           |  |   |    |
| (10)                          |   |                           |  |   |    |

**Part V Supplemental Information**

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

**PART IV SCHEDULE L**

WILLIAM RUTH, THE ORGANIZATION'S MANAGING DIRECTOR IS PAID \$600/mo AGAINST 10 PERCENT OF THE GROSS RECEIPTS OF THE CORPORATION. DIRECTOR RUTH HAS BEEN THE PRINCIPAL OF HIS PROPERTY MGT. & FINANCIAL SERVICES FIRM - THOMSON CO., SINCE 1972, AND WAS A STUDENT MEMBER OF SUBJECT DORMITORY WHILE A STUDENT AT BERKELEY FROM 1957 TO 1961, HE ALSO RECEIVED A MBA DEGREE FROM THE UC HAAS SCHOOL OF BUSINESS IN 1968. THE LUMP SUM PAYMENT OF THE RESIDUALS FOR 2011 WAS PAID ON JAN 21, 2012, THIS AMOUNTED TO \$15,200. DIRECTOR RUTH'S TOTAL COMPENSATION IN 2012 -- INCLUDING THE LUMP SUM RESIDUAL WAS \$26,675 WHICH WAS ALSO REPORTED ON THIS FORM 990 PART VII SECTION A pg 7.

Supplemental Information to Form 990 or 990-EZ

2012

Open to Public Inspection

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

▶ Attach to Form 990 or 990-EZ

Department of the Treasury  
Internal Revenue Service

Name of the organization  
PHI KAPPA SIGMA BENEVOLENT ASSOC. INC.

Employer identification number  
94-6078400

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

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

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

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

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

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

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

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

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

Name of the organization

Employer identification number

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

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