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Return of Organization Exempt From Income Tax

2013

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Header section A-M containing organization details: PHI-KAPPA-SIGMA BERKELEY ASSOCIATES, 2013, 2013, and ending 2013, and ending 20. Includes principal officer William Glass.

Part I Summary

Summary table with 22 rows. Categories include Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Total revenue: 263,504; Total expenses: 181,900; Net assets: 1,156,767.

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.

Signature of William T. Ruth, Secretary/Treasurer / Managing Director, dated AUG 14, 2014.

Preparer information section with fields for name, signature, date, firm name, and address.

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

SCANNED SEP 03 2014

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: **BARRROWS HOUSE THE CORPORATION'S 11000 S.F. DORMITORY, PROVIDES CLEAN, FURNISHED ROOMS AT USE FEES WELL BELOW MARKET RENTS - TO 30 TO 39 STUDENT MEMBERS. LOCATED 1 BLOCK FROM THE UNIVERSITY CAMPUS AT BERKELEY, IT HAS BEEN PRIVATELY OWNED/OPERATED AT ITS CURRENT ADDRESS SINCE 1957 & AT 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 DIRECTOR'S RESOLUTION, \$ 25/STUDENT RESIDENT/MO. IN DORM USE FEES ARE PLACED IN THE ERDELTZ SCHOLARSHIP FUND WHICH PROVIDES FINANCIAL ASSISTANCE TO GIFTED & NEEDY UC BERKELEY STUDENTS. ADDITIONAL FUNDS ARE PROVIDED FROM THE INVESTMENT INTEREST INCOME FROM THE RETAINED EARNINGS OF THE CORPORATION IN EXCESS OF \$1000/YR. APPROXIMATELY 5 PERCENT OF THE CORPUS OF THE ERDELTZ FUND IS DISPERSED ANNUALLY.

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

③ MANAGEMENT TRAINING - EXEMPT CORP. TRAINS STUDENT MANAGERS IN FINANCIAL, OPERATIONAL, & HUMAN RESOURCES TASKS RELATED TO OPERATING THE DORMITORY FACILITY, & HAS DONE SO AT THIS CAMPUS SINCE 1903, WHEN ITS FIRST NAMESAKE NON PROFIT CORPORATION WAS FOUNDED WITH THE ASSISTANCE OF DAVID P. BARRROWS, - BERKELEY PROFESSOR, AND LATER (1920-23) 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 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	N/A	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	N/A	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, 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 other assistance to or for any foreign organization? 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 other assistance to or for foreign individuals? 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 or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	N/A	
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	N/A	
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	X	
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	N/A	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	N/A	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Form with multiple sections (1a-14b) containing questions and handwritten responses such as 'N/A', 'X', and '-0-'. Includes sub-sections for 7 Organizations that may receive deductible contributions, 8 Sponsoring organizations, and 9 Sponsoring organizations.

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 or note to any line 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 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		
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?		X
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?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?	X	
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?	X	
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	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
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.		X

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?		
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?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.	X	
13 Did the organization have a written whistleblower policy?		X
14 Did the organization have a written document retention and destruction policy?		X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official		X
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).		
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?		X
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?		N/A

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) N/A

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 (Sec/Treas.) 154 RONADA AVE. PIEDMONT, CA 94611
(510) 654-2621

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

Check if Schedule O contains a response or note to any line in this Part VII

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) WILLIAM GLASS PRES/DIRECTOR	1	X		X				-0-	-0-	-0-
(2) WILLIAM WALSH VP AUDIT/DIRECTOR	1	X		X				-0-	-0-	-0-
(3) KENNETH ATTERMAN VP/CRP COUNSEL/DIRECTOR	1	X		X				-0-	-0-	-0-
(4) STEVE CALEGARI VP EVENTS/DIRECTOR	2	X		X				-0-	-0-	-0-
(5) STEVE SKINNER VP LEGAL/DIRECTOR	1	X		X				-0-	-0-	-0-
(6) DON SANGUINETTI VP/IT - DIRECTOR	1	X		X				-0-	-0-	-0-
(7) WILLIAM RUTH SEC/MEAS. - MANAG. DIR	12	X		X			29926	-0-	-0-	
(8) VIKTOR WYKOFF JR. VP/LEGAL - DIRECTOR	1	X		X				-0-	-0-	
(9) BERT BANGSBERG VP/FACILITIES - DIRECTOR	1	X		X				-0-	-0-	
(10) BILL KERR VP PROPERTY VALUATIONS	1	X		X				-0-	-0-	
(11) DAVID VAN ATTA VP LEGAL - DIRECTOR	1	X		X				-0-	-0-	
(12) JIM EGAN VP ENGINEERING - DIRECTOR	1	X		X				-0-	-0-	
(13) PAUL MENOHER VP CYBER SECURITY	1	X		X				-0-	-0-	
(14) JOSEPH WILDBERGER VP. GOVT RELATIONS	1	X		X				-0-	-0-	

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns 1a	—				
	b	Membership dues 1b	—				
	c	Fundraising events 1c	—				
	d	Related organizations 1d	—				
	e	Government grants (contributions) 1e	—				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	—				
	g	Noncash contributions included in lines 1a-1f \$	—				
	h	Total. Add lines 1a-1f ▶	-0-				
Program Service Revenue	2a	BOARDING HOUSE USE FEES PAID BY MEMBERS Business Code 721310	234029	234029			
	c						
	d						
	e						
	f	All other program service revenue	—				
	g	Total. Add lines 2a-2f ▶	234029				
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶	29475	29475	-0-	-0-
4		Income from investment of tax-exempt bond proceeds ▶	-0-	-0-	-0-	-0-	
5		Royalties ▶	-0-	-0-	-0-	-0-	
6a		Gross rents	(i) Real				
		Less: rental expenses	(ii) Personal				
		c	Rental income or (loss)				
		d	Net rental income or (loss) ▶	—	—	—	—
7a		Gross amount from sales of	(i) Securities				
		assets other than inventory	(ii) Other				
		b	Less: cost or other basis and sales expenses				
		d	Net gain or (loss) ▶	—	—	—	—
8a		Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 a	NONE				
b		Less: direct expenses b					
c		Net income or (loss) from fundraising events ▶	—	—	—	—	
9a		Gross income from gaming activities. See Part IV, line 19 a	NONE				
b	Less: direct expenses b						
c	Net income or (loss) from gaming activities ▶	—	—	—	—		
10a	Gross sales of inventory, less returns and allowances a	NONE					
b	Less: cost of goods sold b						
c	Net income or (loss) from sales of inventory ▶	—	—	—	—		
Miscellaneous Revenue			Business Code				
11a							
b	NONE	N/A					
c							
d	All other revenue		-0-	-0-	-0-	-0-	
e	Total. Add lines 11a-11d ▶		-0-	-0-	-0-	-0-	
12	Total revenue. See instructions. ▶		263504	263504	-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 or note to any line in this Part IX

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	- 0 -	- 0 -		
2 <u>Grants and other assistance</u> to individuals in the United States. See Part IV, line 22	5500	5500		
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 (<u>non-employees</u>):				
a Management	24751	14851	9900	-
b Legal	-	-	-	-
c Accounting	5175	2070	3105	-
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	499	250	249	-
14 Information technology	-	-	-	-
15 Royalties	-	-	-	-
16 <u>Occupancy</u>	107374	107374	-	-
17 Travel	-	-	-	-
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	-	-	-	-
19 Conferences, conventions, and meetings	2953	-	2953	-
20 Interest	2850	-	2850	-
21 Payments to affiliates	-	-	-	-
22 <u>Depreciation, depletion, and amortization</u>	29413	29413	-	-
23 <u>Insurance, OFFICERS/DIRECTORS</u>	2701	-	2701	-
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 <u>BANK FEES</u>	684	-	684	-
b	 	 	 	
c	 	 	 	
d	 	 	 	
e All other expenses	-	-	-	-
25 Total functional expenses. Add lines 1 through 24e	181900	159458	22442	-
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 or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1. <u>Cash</u> —non-interest-bearing	1735	1	2039
	2. <u>Savings and temporary cash investments</u>	340264	2	507146
	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 1,207,425		
	b. <u>Less: accumulated depreciation</u>	10b 635831		
	11. <u>Investments—publicly traded securities</u>	580756 514414	10c 11	571594 413869
	12. Investments—other securities. See Part IV, line 11	—	12	—
	13. Investments—program-related. See Part IV, line 11	—	13	—
	14. Intangible assets	—	14	—
	15. Other assets. See Part IV, line 11	—	15	—
16. Total assets. Add lines 1 through 15 (must equal line 34)	1,437,169	16	1,494,648	
Liabilities	17. Accounts payable and accrued expenses	—	17	—
	18. Grants payable	—	18	—
	19. Deferred revenue	—	19	—
	20. Tax-exempt bond liabilities	—	20	—
	21. Escrow or custodial account liability Complete Part IV of Schedule D	—	21	—
	22. 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	343541	23	336646
	24. Unsecured notes and loans payable to unrelated third parties	1235	24	1235
	25. Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	—	25	—
	26. Total liabilities. Add lines 17 through 25	344776	26	337881
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27. Unrestricted net assets	—	27	—
	28. Temporarily restricted net assets	—	28	—
	29. Permanently restricted net assets	—	29	—
	Organizations that do not follow SFAS 117 (ASC 958), 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. <u>Retained earnings</u> , endowment, accumulated income, or other funds	1,092,393	32	1,156,767
33. <u>Total net assets</u> or fund balances	1,092,393	33	1,156,767	
34. Total liabilities and net assets/fund balances	1,437,169	34	1,494,648	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	263,504
2	Total expenses (must equal Part IX, column (A), line 25)	2	181,900
3	Revenue less expenses. Subtract line 2 from line 1	3	81,604
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,092,393
5	Net unrealized gains (losses) on investments	5	(17,230)
6	Donated services and use of facilities	6	—
7	Investment expenses	7	—
8	Prior period adjustments	8	—
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	1,156,767

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
 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
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
 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?
 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?
 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?
- 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
2a		X
2b		X
2c	N/A	
3a	N/A	
3b	N/A	

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2013

Open to Public Inspection

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.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization

Phi Kappa Sigma 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 1-4 for totals, 5-6 for yes/no questions.

Part II Conservation Easements.

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

Form with multiple questions (1-9) regarding conservation easements, including a table for 'Held at the End of the Tax Year'.

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.

Form with questions (1a, 1b, 2) regarding collections of art and historical treasures, including revenue and asset reporting.

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 |
|---------------------------------|--------|
| c Beginning balance | N/A |
| d Additions during the year | N/A |
| e Distributions during the year | N/A |
| f Ending balance | N/A |
- 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 | <input type="checkbox"/> | <input type="checkbox"/> |
| (ii) related organizations | <input type="checkbox"/> | <input type="checkbox"/> |
- 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.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	50,000	X		50000
b Buildings	1,089,750	X	597801	491949
c Leasehold improvements		X		
d Equipment	67,675	X	38030	29645
e Other		X		
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				571594

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

N/A

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. 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)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. 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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
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	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1
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 XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
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	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5

Part XIII Supplemental Information.

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

N/A

SCHEDULE L
(Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No 1545-0047

2013

Department of the Treasury
Internal Revenue Service

▶ 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.
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open To Public Inspection

Name of the organization

PHI KAPPA SIGMA BERKELEY 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.

1	(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)													
Total							▶ \$						

Part III Grants or Assistance Benefiting Interested Persons.

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

1	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount 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	\$29926	FOR MANAGEMENT FEES PAID FOR SERVICES AS AN INDEPENDENT CONTRACTOR		
(2)			(See Below)		
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

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 2012 WAS PAID ON JAN 4, 2013, THIS AMOUNTED TO \$17551. DIRECTOR RUTH'S TOTAL COMPENSATION IN 2013 - INCLUDING THE LUMP SUM RESIDUAL WAS \$29926 WHICH WAS ALSO REPORTED ON THIS FORM 990 PART VII SECTION A PG 7.

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 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

PHI KAPPA SIGMA BERKELEY 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.
ALL 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 FEDERAL 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

PHI KAPPA SIGMA BERKELEY ASSOC. INC

Employer identification number

94-6078400

CONTINUED FROM PREVIOUS PAGE

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

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

