Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form
▶ Information about Form 990 and its instructions is at *www.IRS.gov/form990*

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 06-01-2013 , 2013, and ending 05-31-2014

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

C Name of organization
PACIFIC LUTHERAN UNIVERSITY

Doing Business As

Number and street (or P O box if mail is not delivered to street address) Room/suite
12180 PARK AVE S

City or town, state or province, country, and ZIP or foreign postal code
TACOMA, WA 98447

D Employer identification number
91-0565571

E Telephone number
(253) 535-7119

G Gross receipts $ 157,472,931

F Name and address of principal officer
THOMAS KRISE
12180 PARK AVE S
TACOMA, WA 98447

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW PLU EDU

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1920

M State of legal domicile WA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
PACIFIC LUTHERAN UNIVERSITY OFFERS MORE THAN 3,200 STUDENTS A UNIQUE BLEND OF STUDIES THE ACADEMICALLY RIGOROUS OFFERINGS RANGE FROM THE LIBERAL ARTS TO PROFESSIONAL PROGRAMS THE UNIVERSITY IS LOCATED 6 MILES SOUTH OF TACOMA, IN SUBURBAN PARKLAND, ON A 156-ACRE WOODED CAMPUS STUDENTS DEVELOP SKILLS IN DECISION MAKING, ANALYSIS, COMMUNICATION AND REASONING THAT PREPARE THEM FOR A LIFETIME OF SUCCESS - BOTH IN THEIR CAREERS AND IN SERVICE TO OTHERS PLU IS COMMITTED TO DEVELOPING IN ALL STUDENTS AN UNDERSTANDING OF THE INTERCULTURAL AND INTELLECTUAL RICHNESS OF THE WORLD ABOUT 50 PERCENT OF STUDENTS SPEND TIME STUDYING ABROAD THROUGHOUT ITS HISTORY PLU HAS REMAINED CLOSELY AFFILIATED WITH THE LUTHERAN CHURCH AND IS NOW A UNIVERSITY OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA PLU'S MISSION STATEMENT IS TO "EDUCATE STUDENTS FOR LIVES OF THOUGHTFUL INQUIRY, SERVICE, LEADERSHIP AND CARE - FOR OTHER PEOPLE, FOR THE COMMUNITY, AND FOR THE EARTH "

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	36
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	34
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	3,042
6	Total number of volunteers (estimate if necessary)	6	594
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	987,959
b	Net unrelated business taxable income from Form 990-T, line 34	7b	-146,964

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	12,720,472	13,499,537
9	Program service revenue (Part VIII, line 2g)	125,826,915	130,955,822
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,503,110	3,472,799
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,970,242	2,223,558
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	142,020,739	150,151,716
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	43,989,955	47,097,692
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)	60,262,661	62,151,006
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶2,400,752		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	42,074,202	42,147,381
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	146,326,818	151,396,079
19	Revenue less expenses Subtract line 18 from line 12	-4,306,079	-1,244,363

		Beginning of Current Year	End of Year
Net Assets or Fund Balances			
20	Total assets (Part X, line 16)	244,376,714	244,874,091
21	Total liabilities (Part X, line 26)	86,005,285	84,399,029
22	Net assets or fund balances Subtract line 21 from line 20	158,371,429	160,475,062

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

****** 2015-03-10
Signature of officer Date

ANNA LEON-GUERRERO INTERIM VP, FINANCE & ADMIN
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
LAWRENCE H MOHR CPA		2015-03-10		P00447603

Firm's name ▶ BAKER TILLY VIRCHOW KRAUSE LLP — Firm's EIN ▶ 39-0859910

Firm's address ▶ 225 S 6TH ST 2300 MINNEAPOLIS, MN 55402 — Phone no (612) 876-4500

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

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

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the 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 $ 89,296,754 including grants of $ 47,097,692) (Revenue $ 113,019,955)

INSTRUCTION AT THE UNDERGRADUATE LEVEL OFFERS DEGREES AS FOLLOWS BACHELOR OF ARTS, BACHELOR OF SCIENCE, BACHELOR OF ARTS IN COMMUNICATION, BACHELOR OF ARTS IN EDUCATION, BACHELOR OF ARTS IN KINESIOLOGY, BACHELOR OF BUSINESS ADMINISTRATION, BACHELOR OF FINE ARTS, BACHELOR OF MUSIC, BACHELOR OF MUSIC EDUCATION, BACHELOR OF MUSICAL ARTS, BACHELOR OF SCIENCE IN NURSING, AND BACHELOR OF SCIENCE IN KINESIOLOGY ADDITIONALLY PLU OFFERS GRADUATE DEGREES IN MASTER OF ARTS IN EDUCATION, MASTER OF ARTS (MARRIAGE AND FAMILY THERAPY), MASTER OF BUSINESS ADMINISTRATION, MASTER OF SCIENCE IN NURSING, DOCTOR OF NURSING PRACTICE, MASTER OF SCIENCE IN FINANCE, MASTER OF FINE ARTS (CREATIVE WRITING), AND A JOINT DEGREE MBA/MSN THE TOTAL ENROLLMENT FOR THE 2013-2014 WAS 3,462 STUDENTS IN FALL 2013 AND 3,195 STUDENTS IN SPRING 2014, OF WHICH 902 MET THE REQUIREMENTS TO GRADUATE

4b (Code) (Expenses $ 18,484,407 including grants of $) (Revenue $)

ACADEMIC SUPPORT AND STUDENT SERVICES AT PACIFIC LUTHERAN UNIVERSITY ARE COMPRISED OF ADMISSIONS, WANG CENTER FOR GLOBAL EDUCATION, INSTRUCTIONAL TECHNOLOGIES, THE WOMEN'S CENTER, INFORMATION & TECHNOLOGY SERVICES, CAMPUS MINISTRY, ROTC, ATHLETICS, THE HEALTH CENTER, THE COUNSELING CENTER, FINANCIAL AID, STUDENT EMPLOYMENT, AND STUDENT SERVICES, LIBRARY SERVICES, LANGUAGE RESOURCE CENTER, ACADEMIC ASSISTANCE, ACADEMIC ADVISING, WRITING CENTER

4c (Code) (Expenses $ 16,849,391 including grants of $) (Revenue $ 18,637,897)

AUXILIARY ENTERPRISES AT PACIFIC LUTHERAN UNIVERSITY INCLUDES NINE RESIDENCE HALLS AND AN APARTMENT-STYLE COMPLEX, ALL LOCATED ON CAMPUS DURING THE 2013-2014 SCHOOL YEAR, ON CAMPUS RESIDENTS TOTALED 1,331 STUDENTS IN FALL 2013 AND 1,231 STUDENTS IN SPRING 2014 ALSO INCLUDED IN AUXILIARY ENTERPRISES IS DINING AND RETAIL SERVICES, WHICH IS COMPRISED OF A MODERN DINING HALL AND SEVERAL QUICK SERVICE FOOD OPTIONS ON CAMPUS, AS WELL AS A STATE OF THE ART BOOKSTORE AND A FULL SERVICE INTERNET CAFE LOCATED NEAR CAMPUS ADDITIONALLY, AUXILIARY SERVICES CONSISTS OF THE CAMPUS CONCIERGE, AND CONFERENCES AND EVENTS

(Code) (Expenses $ 7,609,010 including grants of $) (Revenue $ 596,492)

#1 OPERATION AND MAINTENANCE OF PLANT INCLUDING DEPRECIATION OF $5,068,648#2 RESEARCH#3 PUBLIC SERVICE#4 OTHER INSTITUTIONAL SUPPORT EXPENSES $7,609,010 INCLUDING GRANTS OF $ 0 REVENUE $596,492

4d Other program services (Describe in Schedule O)

(Expenses $ 7,609,010 including grants of $) (Revenue $ 596,492)

4e **Total program service expenses** ▶ 132,239,562

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*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
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*	9	Yes	
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*	10	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	Yes	
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*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13	Yes	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	Yes	
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, 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*	14b	Yes	
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*	15		No
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*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	Yes	
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*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

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? *If "Yes," complete Schedule I, Parts I and II*	21		No
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? *If "Yes," complete Schedule I, Parts I and III*	22	Yes	
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	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		No
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*	26		No
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		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c	Yes	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
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		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		No
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	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
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		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
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	38	Yes	

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 . . . . ☐

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	**1a**	252			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	**1b**	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			**1c**		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	3,042			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			**2b**	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			**3a**	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			**3b**	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			**4a**		No
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			**5a**		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			**5b**		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			**6a**		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			**7a**	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			**7b**	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			**7c**		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			**7e**		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			**7f**		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			**7h**		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			**8**		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			**9a**		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			**9b**		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12	**10a**				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	**11a**				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	**11b**				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O			**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**				
c	Enter the amount of reserves on hand	**13c**				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			**14a**		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			**14b**		

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

Check if Schedule O contains a response 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	**1a** 36			
	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	Enter the number of voting members included in line 1a, above, who are independent	**1b** 34			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		**2**	Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .		**3**		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		**4**	Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .		**5**		No
6	Did the organization have members or stockholders?		**6**		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		**7a**		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		**7b**		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		**8a**	Yes	
b	Each committee with authority to act on behalf of the governing body?		**8b**	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*		**9**		No

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		No
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?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	**12c**	Yes	
13	Did the organization have a written whistleblower policy?	**13**	Yes	
14	Did the organization have a written document retention and destruction policy?	**14**	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	**15a**	Yes	
b	Other officers or key employees of the organization	**15b**	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		No
b	If "Yes," 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?	**16b**		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶WA

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☑ Own website ☐ Another's website ☑ Upon request ☐ 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
▶PACIFIC LUTHERAN UNIVERSITY 12180 PARK AVE S
TACOMA, WA 98447 (253) 535-7119

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, or 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			

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Individual trustee or director	(C) Institutional Trustee	(C) Officer	(C) Key employee	(C) Highest compensated employee	(C) Former	(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
1b Sub-Total ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶								2,046,694	0	378,861

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 ▶31

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
JOHN KORSMO CONSTRUCTION INC PO BOX 1377 TACOMA WA 98401	GENERAL CONTRACTOR	8,608,206
NATIONAL PUBLIC RADIO PO BOX 79540 BALTIMORE MD 21279	PUBLIC RADIO PROGRAMMING SERVICES	990,584
MARKET ENGINUITY INC 3131 E CLARENDON AVE STE 105 PHOENIX AZ 85016	ADVERTISING AGENT	570,681
ARIES MECHANICAL INC 1516 FIFE ST TACOMA WA 98405	MECHANICAL CONTRACTOR	480,487
WESTMARK CONSTRUCTION INC 6102 N 9TH ST STE 500 TACOMA WA 98406	GENERAL CONTRACTOR	468,786

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 ▶21

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	477,000				
	e	Government grants (contributions) 1e	3,057,376				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	9,965,161				
	g	Noncash contributions included in lines 1a-1f $	413,131				
	h	**Total.** Add lines 1a-1f . . . . ▶		13,499,537			
Program Service Revenue			Business Code				
	2a	TUITION AND FEES	611600	112,878,069	112,878,069		
	b	AUXILIARY ENTERPRISES	611710	16,540,543	16,540,543		
	c	GARFIELD BOOKSTORE	713910	773,748		773,748	
	d	OTHER ACADEMIC SUPPORT & STUDENT	611710	596,492	596,492		
	e	UNIVERSITY LOANS INCOME	611710	166,970	166,970		
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f . . . . ▶		130,955,822			

			(i) Real	(ii) Personal	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . ▶			1,492,840		214,211	1,278,629
	4	Income from investment of tax-exempt bond proceeds . . ▶						
	5	Royalties . . . . ▶						
	6a	Gross rents	204,769					
	b	Less rental expenses	55,324					
	c	Rental income or (loss)	149,445					
	d	Net rental income or (loss) . . . . ▶			149,445			149,445
			(i) Securities	(ii) Other				
	7a	Gross amount from sales of assets other than inventory	9,196,602					
	b	Less cost or other basis and sales expenses	7,117,343	99,300				
	c	Gain or (loss)	2,079,259	-99,300				
	d	Net gain or (loss) . . . . ▶			1,979,959			1,979,959
	8a	Gross income from fundraising events (not including $ ______ of contributions reported on line 1c) See Part IV, line 18 . . a		51,091				
	b	Less direct expenses . . . b		49,248				
	c	Net income or (loss) from fundraising events . . ▶			1,843			1,843
	9a	Gross income from gaming activities See Part IV, line 19 . . . a						
	b	Less direct expenses . . . b						
	c	Net income or (loss) from gaming activities . . ▶						
	10a	Gross sales of inventory, less returns and allowances . a						
	b	Less cost of goods sold . . b						
	c	Net income or (loss) from sales of inventory . . ▶						
		Miscellaneous Revenue		Business Code				
	11a	UNDERWRITING REVENUE		541800	2,072,270	2,072,270		
	b							
	c							
	d	All other revenue						
	e	**Total.** Add lines 11a–11d . . . . . . ▶			2,072,270			
	12	**Total revenue.** See Instructions . . . . . ▶			150,151,716	132,254,344	987,959	3,409,876

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				
2 Grants and other assistance to individuals in the United States See Part IV, line 22	47,097,692	47,097,692		
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,288,319	179,138	770,547	338,634
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	47,165,685	39,557,271	6,789,940	818,474
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,659,344	3,000,974	570,983	87,387
9 Other employee benefits	6,454,598	5,293,320	1,007,139	154,139
10 Payroll taxes	3,583,060	2,938,415	559,080	85,565
11 Fees for services (non-employees)				
a Management	363,025		363,025	
b Legal				
c Accounting	66,139		66,139	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	130,900		130,900	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	6,514,714	5,235,271	1,126,994	152,449
12 Advertising and promotion	294,390	241,425	45,935	7,030
13 Office expenses	10,243,582	8,394,564	1,653,820	195,198
14 Information technology	2,739,840	2,246,902	427,509	65,429
15 Royalties . .				
16 Occupancy	3,099,622	2,541,954	483,647	74,021
17 Travel	4,999,991	4,100,418	780,170	119,403
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	993,031	814,370	154,947	23,714
20 Interest	2,550,875	2,091,935	398,024	60,916
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	5,249,785	4,305,270	819,147	125,368
23 Insurance	1,055,929	865,952	164,761	25,216
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 MISC MINOR EQUIPMENT P	1,713,934	1,405,571	267,433	40,930
b STUDY AWAY FEES	1,006,071	1,006,071		
c DUES & SUBSCRIPTIONS	561,562	460,529	87,623	13,410
d MISCELLANEOUS	399,567	327,679	62,346	9,542
e All other expenses	164,424	134,841	25,656	3,927
25 **Total functional expenses.** Add lines 1 through 24e	151,396,079	132,239,562	16,755,765	2,400,752
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 ▶ ☐ if following SOP 98-2 (ASC 958-720)				

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	Cash—non-interest-bearing		22,100	1	22,100
	2	Savings and temporary cash investments		11,762,920	2	4,228,029
	3	Pledges and grants receivable, net		3,246,785	3	2,300,935
	4	Accounts receivable, net		2,883,842	4	3,076,680
	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		7,422,861	7	7,186,738
	8	Inventories for sale or use		875,750	8	864,658
	9	Prepaid expenses and deferred charges		1,090,004	9	1,197,579
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 217,899,436			
	b	Less accumulated depreciation	10b 94,670,500	103,221,433	10c	123,228,936
	11	Investments—publicly traded securities		47,618,035	11	55,689,046
	12	Investments—other securities See Part IV, line 11		31,809,355	12	27,455,275
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets		400,000	14	400,000
	15	Other assets See Part IV, line 11		34,023,629	15	19,224,115
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		244,376,714	16	244,874,091
Liabilities	17	Accounts payable and accrued expenses		11,363,667	17	11,130,071
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities		55,760,000	20	54,495,000
	21	Escrow or custodial account liability Complete Part IV of Schedule D		1,153,418	21	1,111,053
	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		94,612	23	80,944
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		17,633,588	25	17,581,961
	26	**Total liabilities.** Add lines 17 through 25		86,005,285	26	84,399,029
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		61,572,824	27	70,470,694
	28	Temporarily restricted net assets		21,582,023	28	11,330,335
	29	Permanently restricted net assets		75,216,582	29	78,674,033
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		158,371,429	33	160,475,062
	34	Total liabilities and net assets/fund balances		244,376,714	34	244,874,091

Part XI **Reconcilliation 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	150,151,716
2	Total expenses (must equal Part IX, column (A), line 25)	2	151,396,079
3	Revenue less expenses Subtract line 2 from line 1	3	-1,244,363
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	158,371,429
5	Net unrealized gains (losses) on investments	5	2,202,804
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	1,145,192
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	160,475,062

Part XII **Financial Statements and Reporting**

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

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other ______ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		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?	2b	Yes	
	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?	2c	Yes	
	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?	3a	Yes	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	Yes	

Additional Data

Software ID:
Software Version:
EIN: 91-0565571
Name: PACIFIC LUTHERAN UNIVERSITY

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

(A) Name and Title	(B) Average hours per week (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			
ANDREW FINSTUEN MEMBER	1 00	X						0	0	0
ANDREW YEE MEMBER	1 00	X						0	0	0
BRADLEY TILDEN SECRETARY	1 00	X		X				0	0	0
BRENDA MORRIS VICE CHAIR	1 00	X		X				0	0	0
BRUCE BJERKE CHAIR	1 00	X						0	0	0
CHARLEEN TACHIBANA MEMBER	1 00	X						0	0	0
DALE BENSON MEMBER	1 00	X						0	0	0
DANIEL ALSAKER MEMBER	1 00	X						0	0	0
DARREN HAMBY MEMBER	1 00	X						0	0	0
DAVID BRAUER-RIEKE MEMBER	1 00	X						0	0	0
DAVID PETERS MEMBER	1 00	X						0	0	0
DONALD WILSON MEMBER	1 00	X						0	0	0
DONNA SCHLITT MEMBER	1 00	X						0	0	0
EDWARD GROGAN MEMBER	1 00	X						0	0	0
ESTELLE KELLEY MEMBER	1 00	X						0	0	0
GAYLE BERG MEMBER	1 00	X						0	0	0
JAN RUUD MEMBER	1 00	X						0	0	0
JEFF RIPPEY MEMBER	1 00	X						0	0	0
JERRY SKAGA MEMBER	1 00	X						0	0	0
JON KVINSLAND MEMBER	1 00	X						0	0	0
LINDA BARBO MEMBER	1 00	X						0	0	0
LISA KITTILSBY MEMBER	1 00	X						0	0	0
LISA KORSMO MEMBER	1 00	X						0	0	0
MACK HOGANS MEMBER	1 00	X						0	0	0
MARK KNUDSON MEMBER	1 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
MARTIN WELLS MEMBER	1 00	X						0	0	0
MICHELLE LONG MEMBER	1 00	X						0	0	0
NANCY POWELL MEMBER	1 00	X						0	0	0
NEAL ARNTSON MEMBER	1 00	X						0	0	0
OSAMU MATSUTANI MEMBER	1 00	X						0	0	0
PAM RUSSELL MEMBER	1 00	X						0	0	0
RICHARD JAECH MEMBER	1 00	X						0	0	0
ROE HATLEN MEMBER	1 00	X						0	0	0
THOMAS KRISE PRESIDENT	40 00	X		X				289,537	0	135,359
TOM ERIC VRAALSEN MEMBER	1 00	X						0	0	0
TONY HICKS MEMBER	1 00	X						0	0	0
KARL STUMO VICE PRESIDENT	40 00			X				162,827	0	38,080
LAURA MAJOVSKI VICE PRESIDENT	40 00			X				174,838	0	38,686
SHERI TONN VICE PRESIDENT	40 00			X				209,936	0	45,200
STEPHEN OLSON VICE PRESIDENT	40 00			X				159,869	0	24,383
STEVEN STARKOVICH PROVOST	40 00			X				181,604	0	40,142
FRANCIS MOORE ASSOCIATE PROVOST	40 00					X		129,478	0	0
FRANK KLINE DEAN	40 00					X		128,822	0	0
JAMES BROCK DEAN	40 00					X		143,789	0	21,696
KEVIN BOEH ASSISTANT PROFESSOR	40 00					X		131,730	0	0
UFUK INCE ASSISTANT PROFESSOR	40 00					X		132,747	0	20,440
LOREN ANDERSON FORMER PRESIDENT AND CONSULTANT	19 00						X	201,517	0	14,875

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule A (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
PACIFIC LUTHERAN UNIVERSITY

Employer identification number
91-0565571

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☑ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Non-functionally integrated

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	**11g(i)**		
(ii) A family member of a person described in (i) above?	**11g(ii)**		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

h Provide the following information about the supported organization(s)

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

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total support** (Add lines 7 through 10)						

12 Gross receipts from related activities, etc (see instructions) | 12 |

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** . . . . . ▶☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) | 14 |

15 Public support percentage for 2012 Schedule A, Part II, line 14 | 15 |

16a **33 1/3% support test—2013.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support test—2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support.** (Add lines 9, 10c, 11, and 12)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from **2012** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶☐

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
PACIFIC LUTHERAN UNIVERSITY

Employer identification number
91-0565571

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
- ☐ Preservation of land for public use (e g , recreation or education)
- ☐ Preservation of an historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

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.

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
c	Beginning balance	1c	
d	Additions during the year	1d	
e	Distributions during the year	1e	
f	Ending balance	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	79,585,706	71,802,576	74,653,552	67,545,423	61,752,223
b	Contributions	2,492,374	2,710,240	3,719,443	2,588,852	2,931,666
c	Net investment earnings, gains, and losses	6,292,319	9,023,070	-2,761,485	8,347,469	6,698,147
d	Grants or scholarships	3,762,478	3,593,678	3,595,555	3,613,152	3,623,791
e	Other expenditures for facilities and programs					
f	Administrative expenses	242,845	356,502	213,379	215,040	212,822
g	End of year balance	84,365,076	79,585,706	71,802,576	74,653,552	67,545,423

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

a Board designated or quasi-endowment ► 4 290 %

b Permanent endowment ► 86 980 %

c Temporarily restricted endowment ► 8 730 %

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

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	1,967,020	1,938,422		3,905,442
b Buildings		155,364,148	50,101,752	105,262,396
c Leasehold improvements		1,840,955	833,510	1,007,445
d Equipment		34,757,084	28,433,060	6,324,024
e Other		22,031,807	15,302,178	6,729,629
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ►				123,228,936

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) PRIVATE EQUITY FUNDS	3,037,506	F
(B) HEDGE FUNDS	13,541,949	F
(C) REAL ESTATE	6,673,254	C
(D) REAL ESTATE FUNDS	1,708,830	F
(E) CDS AND OTHER INVESTMENTS	2,493,736	F
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶	27,455,275	

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
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

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) CONSTRUCTION IN PROGRESS	1,361,012
(2) DEPOSITS HELD BY TRUSTEE	4,801,810
(3) BOND ACQUISITION COSTS	1,256,156
(4) FUNDS HELD IN TRUST BY OTHERS	10,140,973
(5) CSV OF LIFE INSURANCE	1,664,164
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	19,224,115

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
Federal income taxes	
DEPOSIT ACCOUNTS	1,793,122
ANNUITIES PAYABLE	6,561,595
ASSET RETIREMENT OBLIGATION	917,623
UNAMORTIZIED PREMIUM	917,846
GOVERNMENT GRANTS REFUNDABLE	7,391,775
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	17,581,961

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	105,765,480
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	2,202,804		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	148,548		
e	Add lines **2a** through **2d**			2e	2,351,352
3	Subtract line **2e** from line **1**			3	103,414,128
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	187,521		
b	Other (Describe in Part XIII)	4b	46,550,067		
c	Add lines **4a** and **4b**			4c	46,737,588
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	150,151,716

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	103,661,847
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	-449,019		
e	Add lines **2a** through **2d**			2e	-449,019
3	Subtract line **2e** from line **1**			3	104,110,866
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	187,521		
b	Other (Describe in Part XIII)	4b	47,097,692		
c	Add lines **4a** and **4b**			4c	47,285,213
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	151,396,079

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

Return Reference	Explanation
PART IV, LINE 2B	PLU IS THE CUSTODIAN OF VARIOUS AGENCY, CHARITABLE REMAINDER UNITRUST, AND GIFT ANNUITY FUNDS, OF WHICH ALL OR A PORTION IS DUE TO AN OUTSIDE PARTY AGENCY FUNDS ARE HELD IN PLU'S MAIN BANK ACCOUNT AND CHARITABLE REMAINDER UNITRUSTS AND GIFT ANNUITIES ARE INVESTED WITH CHARLES SCHWAB
PART V, LINE 4	INTENDED USES OF ENDOWMENT FUNDS - TO FUND SCHOLARSHIPS, UNDERGRADUATE RESEARCH, EQUIPMENT, LECTURES, ATHLETIC FACILITIES, SOME FACULTY POSITIONS, GLOBAL EDUCATION, AND OTHER UNIVERSITY PROGRAMS
PART X, LINE 2	THE UNIVERSITY FOLLOWS THE ACCOUNTING STANDARDS FOR CONTINGENCIES IN EVALUATING UNCERTAIN TAX POSITIONS THIS GUIDANCE PRESCRIBES RECOGNITION THRESHOLD PRINCIPLES FOR THE FINANCIAL STATEMENT RECOGNITION OF TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN THAT ARE NOT CERTAIN TO BE REALIZED NO LIABILITY HAS BEEN RECOGNIZED BY THE UNIVERSITY FOR UNCERTAIN TAX POSITIONS AS OF MAY 31, 2014 AND 2013 THE UNIVERSITYS TAX RETURNS ARE SUBJECT TO REVIEW AND EXAMINATION BY FEDERAL AUTHORITIES THE TAX RETURNS FOR FISCAL YEARS 2011 AND THEREAFTER ARE OPEN TO EXAMINATION BY FEDERAL AUTHORITIES
PART XI, LINE 2D - OTHER ADJUSTMENTS	DIRECT FUNDRAISING EXPENSES 49,248 LOSS ON DISPOSAL OF PLANT FACILITIES 99,300
PART XI, LINE 4B - OTHER ADJUSTMENTS	SCHOLARSHIPS AND GRANTS 47,097,692 CHANGE IN VALUE OF TRUST -547,625
PART XII, LINE 2D - OTHER ADJUSTMENTS	ACTUARIAL ADJUSTMENT -651,233 LOSS ON DISPOSAL OF PLANT FACILITIES 99,300 LOSS ON CONTRIBUTIONS RECEIVABLE 53,666 DIRECT FUNDRAISING EXPENSES 49,248
PART XII, LINE 4B - OTHER ADJUSTMENTS	SCHOLARSHIPS AND GRANTS 47,097,692

Part XIII Supplemental Information ***(continued)***

Return Reference	Explanation

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

► Complete if the organization answered "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
► Attach to Form 990 or Form 990-EZ.
► Information about Schedule E (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
PACIFIC LUTHERAN UNIVERSITY

Employer identification number
91-0565571

Part I

			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	Yes	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	Yes	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe If "No," please explain If you need more space use Part II	3	Yes	
4	Does the organization maintain the following?			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	Yes	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	Yes	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	Yes	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	Yes	
	If you answered "No" to any of the above, please explain If you need more space, use Part II			
5	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	5a		No
b	Admissions policies?	5b		No
c	Employment of faculty or administrative staff?	5c		No
d	Scholarships or other financial assistance?	5d		No
e	Educational policies?	5e		No
f	Use of facilities?	5f		No
g	Athletic programs?	5g		No
h	Other extracurricular activities?	5h		No
	If you answered "Yes" to any of the above, please explain If you need more space, use Part II			
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a	Yes	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		No
	If you answered "Yes" to either line 6a or line 6b, explain on Part II			
7	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II	7	Yes	

Part II Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable Also complete this part to provide any other additional information (see instructions)

Return Reference	Explanation
SCHEDULE E, PART I, LINE 3	PACIFIC LUTHERAN UNIVERSITY PUBLISHED ITS NONDISCRIMINATORY POLICY IN THE TACOMA NEWS TRIBUNE MAY 2, 2014 THE UNIVERSITY FOLLOWS A NONDISCRIMINATORY POLICY REGARDING ALL PROGRAMS THE UNIVERSITY ENROLLS STUDENTS WITHOUT DISCRIMINATION AS TO RACE, SEX, COLOR, OR NATIONAL ORIGIN THE UNIVERSITY'S RECRUITMENT PROCEDURES ARE DESIGNED AND CARRIED OUT IN SUCH A WAY AS TO REACH STUDENTS OF ALL RACIAL SEGMENTS IN THE GEOGRAPHICAL AREA SERVED
SCHEDULE E, PART I, LINE 6	THE UNIVERSITY RECEIVES SUPPORT FROM THE US GOVERNMENT IN CONNECTION WITH THE PERKINS LOAN PROGRAM, FEDERAL WORK-STUDY PROGRAM, FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT PROGRAM AND OTHER PROGRAMS

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SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule F (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
PACIFIC LUTHERAN UNIVERSITY

Employer identification number
91-0565571

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . ☐ **Yes** ☐ **No**

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

	(a) Region	**(b)** Number of offices in the region	**(c)** Number of employees, agents, and independent contractors in region	**(d)** Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	**(e)** If activity listed in (d) is a program service, describe specific type of service(s) in region	**(f)** Total expenditures for and investments in region
(1)	See Add'l Data					
(2)						
(3)						
(4)						
(5)						
3a	Sub-total	0	7			1,320,648
b	Total from continuation sheets to Part I	0	0			10,918,943
c	**Totals** (add lines 3a and 3b)	0	7			12,239,591

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)								
(2)								
(3)								
(4)								

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . ▶

3 Enter total number of other organizations or entities . . . . ▶

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

1	Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes,"the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*	☑ Yes	☐ No
2	Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)*	☐ Yes	☑ No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*	☑ Yes	☐ No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*	☑ Yes	☐ No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*	☑ Yes	☐ No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*	☑ Yes	☐ No

Additional Data

Software ID:
Software Version:
EIN: 91-0565571
Name: PACIFIC LUTHERAN UNIVERSITY

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
CENTRAL AMERICA AND THE CARIBBEAN - ANTIGUA & BARBUDA, ARUBA, BAHAMAS,	0	1	PROGRAM SERVICES	STUDY ABROAD ACTIVITIES, ON-SITE PROGRAM ADMINISTRATION	88,907
EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA, CAMBODIA,	0	2	PROGRAM SERVICES	STUDY ABROAD ACTIVITIES, STUDENT RECRUITMENT	176,413
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM	0	4	PROGRAM SERVICES	STUDY ABROAD ACTIVITIES, STUDENT RECRUITMENT	570,929

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
NORTH AMERICA - CANADA AND MEXICO, BUT BUT NOT THE UNITED STATES	0	0	PROGRAM SERVICES	STUDY ABROAD ACTIVITIES	242,616
SOUTH AMERICA - ARGENTINA, BOLIVIA, BRAZIL, CHILE, COLUMBIA, ECUADOR,	0	0	PROGRAM SERVICES	STUDY ABROAD ACTIVITIES	144,933
MIDDLE EAST AND NORTH AFRICA - ALGERIA, BAHRAIN, DJIBOUTI, EGYPT,	0	0	PROGRAM SERVICES	STUDY ABROAD ACTIVITIES	28,663

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
SUB-SAHARAN AFRICA - ANGOLA, BENIN, BOTSWANA, BURKINA, FASO,	0	0	PROGRAM SERVICES	STUDY ABROAD ACTIVITIES	67,850
RUSSIA & THE NEWLY INDEPENDENT STATES - ARMENIA, AZERBIJAN, BELARUS,	0	0	PROGRAM SERVICES	DOCUMENTARY VIDEO PRODUCTION	337
CENTRAL AMERICA AND THE CARIBBEAN - ANTIGUA & BARBUDA, ARUBA, BAHAMAS,	0	0	INVESTMENTS		9,831,060

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM	0	0	INVESTMENTS		1,087,883

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Employer identification number
91-0565571

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

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

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total . . . . ▶						

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

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

			(a) Event #1 KPLU SPECIAL EVENTS (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1	Gross receipts	51,091			51,091
	2	Less Contributions				
	3	Gross income (line 1 minus line 2)	51,091			51,091
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	49,248			49,248
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶				(49,248)
	11	Net income summary Subtract line 10 from line 3, column (d) ▶				1,843

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

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

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

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain ______

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain ______

11 Does the organization operate gaming activities with nonmembers? . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in

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

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

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . ☐ Yes ☐ No

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

c If "Yes," enter name and address of the third party

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ $

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . ☐ Yes ☐ No

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

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference	Explanation

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990
▶ Information about Schedule I (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
PACIFIC LUTHERAN UNIVERSITY

Employer identification number
91-0565571

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of non-cash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of non-cash assistance
(1) GRANTS AND SCHOLARSHIPS	3056	47,097,692			

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

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

Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
PACIFIC LUTHERAN UNIVERSITY

Employer identification number
91-0565571

Part I Questions Regarding Compensation

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

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

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

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1)THOMAS KRISE PRESIDENT	(i)	233,290	50,000	6,247	74,361	60,998	424,896	0
	(ii)	0	0	0	0	0	0	0
(2)KARL STUMO VICE PRESIDENT	(i)	146,705	0	16,122	29,936	8,144	200,907	0
	(ii)	0	0	0	0	0	0	0
(3)LAURA MAJOVSKI VICE PRESIDENT	(i)	157,779	0	17,059	31,935	6,751	213,524	0
	(ii)	0	0	0	0	0	0	0
(4)SHERI TONN VICE PRESIDENT	(i)	189,557	0	20,379	37,929	7,271	255,136	0
	(ii)	0	0	0	0	0	0	0
(5)STEPHEN OLSON VICE PRESIDENT	(i)	147,784	0	12,085	14,899	9,484	184,252	0
	(ii)	0	0	0	0	0	0	0
(6)STEVEN STARKOVICH PROVOST	(i)	169,771	0	11,833	32,934	7,208	221,746	0
	(ii)	0	0	0	0	0	0	0
(7)JAMES BROCK DEAN	(i)	128,183	0	15,606	14,682	7,014	165,485	0
	(ii)	0	0	0	0	0	0	0
(8)UFUK INCE ASSISTANT PROFESSOR	(i)	132,747	0	0	13,406	7,034	153,187	0
	(ii)	0	0	0	0	0	0	0
(9)LOREN ANDERSON FORMER PRESIDENT AND CONSULTANT	(i)	195,808	0	5,709	12,250	2,625	216,392	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II
Also complete this part for any additional information

Return Reference	Explanation
PART I, LINE 1A	-SPOUSE OF PRESIDENT TRAVELED AS AN OFFICIAL REPRESENTATIVE OF UNIVERSITY WITH PRESIDENT -THE PRESIDENT RECEIVED HOUSING PROVIDED BY THE UNIVERSITY, VALUED AT $50,000 -HEALTH AND SOCIAL CLUB DUES WERE PAID ON BEHALF OF PRESIDENT KRISE, TOTALLING $3,644
PART I, LINES 4A-B	-FORMER PRESIDENT LOREN ANDERSON RETIRED IN 2012 AND RECEIVED COMPENSATION DURING THE YEAR AS PART OF HIS RETIREMENT AGREEMENT -PRESIDENT KRISE PARTICIPATED IN A SUPPLEMENTAL NON-QUALIFIED RETIREMENT PLAN AND RECEIVED $50,000 CREDITED TO HIS 457(F) PLAN

Additional Data

Software ID:
Software Version:
EIN: 91-0565571
Name: PACIFIC LUTHERAN UNIVERSITY

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
THOMAS KRISE PRESIDENT	(i)	233,290	50,000	6,247	74,361	60,998	424,896	0
	(ii)	0	0	0	0	0	0	0
KARL STUMO VICE PRESIDENT	(i)	146,705	0	16,122	29,936	8,144	200,907	0
	(ii)	0	0	0	0	0	0	0
LAURA MAJOVSKI VICE PRESIDENT	(i)	157,779	0	17,059	31,935	6,751	213,524	0
	(ii)	0	0	0	0	0	0	0
SHERI TONN VICE PRESIDENT	(i)	189,557	0	20,379	37,929	7,271	255,136	0
	(ii)	0	0	0	0	0	0	0
STEPHEN OLSON VICE PRESIDENT	(i)	147,784	0	12,085	14,899	9,484	184,252	0
	(ii)	0	0	0	0	0	0	0
STEVEN STARKOVICH PROVOST	(i)	169,771	0	11,833	32,934	7,208	221,746	0
	(ii)	0	0	0	0	0	0	0
JAMES BROCK DEAN	(i)	128,183	0	15,606	14,682	7,014	165,485	0
	(ii)	0	0	0	0	0	0	0
UFUK INCE ASSISTANT PROFESSOR	(i)	132,747	0	0	13,406	7,034	153,187	0
	(ii)	0	0	0	0	0	0	0
LOREN ANDERSON FORMER PRESIDENT AND CONSULTANT	(i)	195,808	0	5,709	12,250	2,625	216,392	0
	(ii)	0	0	0	0	0	0	0

Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990. ▶ See separate instructions.
▶Information about Schedule K (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
PACIFIC LUTHERAN UNIVERSITY

Employer identification number
91-0565571

Part I Bond Issues

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

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	7,665,000			
2	Amount of bonds legally defeased				
3	Total proceeds of issue	63,357,191			
4	Gross proceeds in reserve funds	3,816,213			
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows	30,900,647			
7	Issuance costs from proceeds	601,083			
8	Credit enhancement from proceeds	1,039,248			
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	27,000,000			
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion	2007			

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
14	Were the bonds issued as part of a current refunding issue?	X							
15	Were the bonds issued as part of an advance refunding issue?	X							
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

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

Part III Private Business Use *(Continued)*

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X						
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	0 %							
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶	0 %							
6	Total of lines 4 and 5	0 %							
7	Does the bond issue meet the private security or payment test?		X						
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?		X						

Part IV Arbitrage

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
1	Has the issuer filed Form 8038-T?		X						
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X						
b	Exception to rebate?	X							
c	No rebate due?		X						
	If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X						
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was the hedge terminated?								

Part IV Arbitrage *(Continued)*

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?	X							
b	Name of provider	MBIA							
c	Term of GIC	30 000000000000							
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?	X							
6	Were any gross proceeds invested beyond an available temporary period?		X						
7	Has the organization established written procedures to monitor the requirements of section 148?		X						

Part V Procedures To Undertake Corrective Action

	A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X							

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

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, lines 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*.

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Name of the organization
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Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

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

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected? Yes	No

2 Enter the amount of tax incurred by 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? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? Yes	No
Total		▶ $										

Part III Grants or Assistance Benefitting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes	No
(1) JOHN KORSMO CONSTRUCTION INC	OWNER IS HUSBAND OF TRUSTEE, LISA KORSMO	4,981,115	THE UNIVERSITY CONTRACTS WITH KORSMO CONTRUCTION TO FACILITATE CONSTRUCTION		No
(2) GARFIELD PARTNERS LLC (GP LLC)	SPOUSE OF A BOARD MEMBER AND 5 OTHER BOARD MEMBERS ARE PARTNERS IN THE LLC	1,500,000			No

Part V Supplemental Information
Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation
SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING GARFIELD PARTNERS LLC	THE UNIVERSITY ENTERED INTO AN OPERATING AGREEMENT WITH GARFIELD PARTNERS, LLC ("GP"), A WASHINGTON LIMITED LIABILITY COMPANY, EFFECTIVE OCTOBER 17, 2011, TO FORM GARFIELD NORTH, LLC, A RETAIL, COMMERCIAL AND RESIDENTIAL PROJECT (GARFIELD STATION) LOCATED IN PARKLAND TWO BLOCKS FROM THE UNIVERSITY'S MAIN ENTRANCE FOLLOWING ITS CAPITAL CONTRIBUTIONS TO GARFIELD NORTH, THE UNIVERSITY HAS A 22% OWNERSHIP INTEREST GP HAS A 78 % OWNERSHIP A SPOUSE OF A MEMBER OF THE UNIVERSITY'S BOARD OF REGENTS (THE "RELATED PARTY") IS A PARTNER IN GP IN ADDITION, FIVE MEMBERS OF THE UNIVERSITY'S BOARD OF REGENTS ARE PERSONALLY INVESTED IN GP AT MAY 31, 2014, THE UNIVERSITY'S INVESTMENT IN GARFIELD NORTH, LLC TOTALED $500,000 AND IS INCLUDED AS REAL ESTATE IN ENDOWMENT INVESTMENTS UNDER THE TERMS OF THE AGREEMENT, AS AMENDED, THE UNIVERSITY PROVIDED FINANCING TO GARFIELD NORTH IN THE FORM OF A LOAN IN THE AMOUNT OF $1,000,000 INTEREST IS AT 3% PRINCIPAL PAYMENTS OF $150,000 SHALL BE MADE ANNUALLY UNTIL THE LOAN IS PAID IN FULL, UNLESS SUFFICIENT FUNDS ARE NOT AVAILABLE TO PAY THE FULL $150,000, IN WHICH CASE THE BALANCE SHALL BE ADDED TO THE AMOUNT TO BE PAID IN THE NEXT YEAR THE LOAN IS JOINTLY AND SEVERALLY GUARANTEED BY GP, THE RELATED PARTY AND ANOTHER ENTITY IN AN AMOUNT EQUAL TO THEIR 78 % OF THE LOAN IN ADDITION, AND AS SPECIFIED IN THE PARTNERSHIP AGREEMENT, THE RELATED PARTY'S CONSTRUCTION COMPANY IS ACTING AS THE GENERAL CONTRACTOR ON THE CONSTRUCTION CONTRACT THAT WAS SIGNED DURING THE YEAR ENDED MAY 31, 2014 GARFIELD STATION IS EXPECTED TO BE COMPLETED BY NOVEMBER 2014 AT MAY 31, 2014, THE AMOUNT DUE FROM GARFIELD NORTH, LLC TOTALED $1,000,000 AND IS INCLUDED OTHER RECEIVABLES ON THE STATEMENTS OF FINANCIAL POSITION

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶Information about Schedule M (Form 990) and its instructions is at *www.irs.gov/form990*.

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Open to Public Inspection

Name of the organization
PACIFIC LUTHERAN UNIVERSITY

Employer identification number
91-0565571

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art	X	4	27,600	FAIR MARKET VALUE
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications	X		22,465	FAIR MARKET VALUE
5 Clothing and household goods	X		34,684	FAIR MARKET VALUE
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	31	283,518	FAIR MARKET VALUE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles	X	3	1,330	FAIR MARKET VALUE
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts	X	3	4,475	FAIR MARKET VALUE
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (COMPANY PRODU)	X	5	27,091	COST OF DONATED ITEM
26 Other ▶ (UNREIMBURSED)	X	17	11,968	COST OF DONATED ITEM
27 Other ▶(____________)				
28 Other ▶ (____________)				

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

		Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a		No
b If "Yes," describe the arrangement in Part II			
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		No
b If "Yes," describe in Part II			
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

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

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

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2013

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Name of the organization
PACIFIC LUTHERAN UNIVERSITY

Employer identification number
91-0565571

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	JON KVINSLAND, JEFF RIPPEY, LISA KITTILSBY, AND DONALD WILSON HAVE A BUSINESS RELATIONSHIP
FORM 990, PART VI, SECTION A, LINE 4	THE BYLAWS OF THE ORGANIZATION WERE AMENDED TO NO LONGER LIMIT THE EVANGELICAL LUTHERAN CH URCH IN AMERICA MEMBERS TO THE BOARD OF REGENTS FROM REGION 1, WHICH WILL ALLOW MORE FLEXI BILITY AND DIVERSITY ON THE BOARD
FORM 990, PART VI, SECTION B, LINE 11	THE FORM 990 WAS PROVIDED TO AND REVIEWED BY THE ENTIRE BOARD BEFORE IT WAS FILED WITH THE IRS
FORM 990, PART VI, SECTION B, LINE 12C	PACIFIC LUTHERAN UNIVERSITY ANNUALLY REQUIRES BOARD MEMBERS AND KEY EMPLOYEES TO COMPLETE CONFLICT OF INTEREST SURVEYS ALL SURVEYS ARE REVIEWED BY INDEPENDENT AUDITORS ANY CONFLI CTS ARE DOCUMENTED TO ENSURE PROPER OVERSIGHT BOARD MEMBERS WITH CONFLICTS ARE REQUIRED T O RECUSE THEMSELVES FROM PROCEEDINGS
FORM 990, PART VI, SECTION B, LINE 15	THE PRESIDENT'S COMPENSATION IS REVIEWED ANNUALLY BY A COMPENSATION COMMITTEE OF THE GOVER NING BOARD COMPARABLE DATA FOR SAME SIZE AND REGIONAL ORGANIZATIONS IS USED AS WELL AS PR IOR YEAR ACCOMPLISHMENTS ALL OTHER POSITIONS ARE REVIEWED ANNUALLY BY AN IMMEDIATE SUPERV ISOR THE HUMAN RESOURCES DIRECTOR ASSEMBLES AND REVIEWS COMPARABLE DATA FROM THE INDUSTRY
FORM 990, PART VI, SECTION C, LINE 19	FINANCIAL STATEMENTS ARE POSTED ON PLU'S WEBSITE
FORM 990, PART XI, LINE 9	ADJUSTMENT OF ACTUARIAL LIABILITY FOR ANNUITIES PAYABLE 651,233 LOSS ON CONTRIBUTIONS REC EIVABLE -53,666 CHANGE IN VALUE OF TRUST 547,625
FORM 990, PART XII, LINE 2C	THE OVERSIGHT PROCESS HAS NOT CHANGED FROM PRIOR YEAR

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule R (Form 990) and its instructions is at *www.irs.gov/form990*.

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2013

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
(1) BENSON FAMILY FOUNDATION PO BOX 3168 PORTLAND, OR 97208 20-3039538	SUPPORTING ORGANIZATION TO PLU	OR	501(C)(3)	LINE 11D, III-O			No

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1) GARFIELD COMMONS LLC 12108 PARK AVENUE SOUTH TACOMA, WA 98447 65-1266546	COMMERCIAL RETAIL RENTAL	WA	PACIFIC LUTHERAN UNIVERSITY	UNRELATED	251,683	4,478,680		No	210,027		No	100 000 %

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	(i) No
(1) CHARITABLE REMAINDER UNITRUSTS (19)	CHARITABLE TRUST	WA		T					No
(2) CHARITABLE REMAINDER ANNUITY TRUST (1)	CHARITABLE TRUST	WA		T					No
(3) LIFE INCOME TRUSTS (3)	CHARITABLE TRUST	WA		T					No

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

		Yes	No
Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule			
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to related organization(s)	1b		No
c Gift, grant, or capital contribution from related organization(s)	1c	Yes	
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e		No
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		No
o Sharing of paid employees with related organization(s)	1o		No
p Reimbursement paid to related organization(s) for expenses	1p		No
q Reimbursement paid by related organization(s) for expenses	1q		No
r Other transfer of cash or property to related organization(s)	1r		No
s Other transfer of cash or property from related organization(s)	1s		No

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

(a) Name of related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1) BENSON FAMILY FOUNDATION	C	477,000	CASH CONTRIBUTION

Part VI **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V?UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation