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2014

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Form 990

Department of the Treasury  
Internal Revenue Service

## Return of Organization Exempt From Income Tax

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

- Do not enter social security numbers on this form as it may be made public
- Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

A For the 2014 calendar year, or tax year beginning 07-01-2014, and ending 06-30-2015

B Check if applicable	C Name of organization VIEWPOINT EDUCATIONAL FOUNDATION		D Employer identification number 95-2242261
<input type="checkbox"/> Address change			
<input type="checkbox"/> Name change	Doing business as		E Telephone number (818) 591-6500
<input type="checkbox"/> Initial return			
<input type="checkbox"/> Final return/terminated	Number and street (or P O box if mail is not delivered to street address) 23620 MULHOLLAND HWY	Room/suite	
<input type="checkbox"/> Amended return			
<input type="checkbox"/> Application pending	City or town, state or province, country, and ZIP or foreign postal code CALABASAS, CA 91302		G Gross receipts \$ 48,839,012
F Name and address of principal officer LISSA SHOLTY 23620 MULHOLLAND HWY CALABASAS, CA 91302		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

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

J Website: ► WWW.VIEWPOINT.ORG

K Form of organization  Corporation  Trust  Association  Other ► L Year of formation 1961 M State of legal domicile CA

## Part I Summary

1 Briefly describe the organization's mission or most significant activities THE SCHOOL PROVIDES EDUCATIONAL SERVICES FOR STUDENTS IN KINDERGARTEN THROUGH 12TH GRADE	
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 29
4 Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	4 29
5 Total number of individuals employed in calendar year 2014 (Part V, line 2a) . . . . .	5 447
6 Total number of volunteers (estimate if necessary) . . . . .	6 60
7a Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	7a 0
b Net unrelated business taxable income from Form 990-T, line 34 . . . . .	7b 0

8 Contributions and grants (Part VIII, line 1h) . . . . .	Prior Year 3,028,586	Current Year 4,103,827
9 Program service revenue (Part VIII, line 2g) . . . . .	41,854,651	43,652,034
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	361,751	406,011
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	386,509	314,855
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	45,631,497	48,476,727

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .	3,744,470	4,020,332
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)	25,965,448	27,884,914
16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ► 1,418,103		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) . . . . .	13,731,711	14,981,479
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	43,441,629	46,886,725
19 Revenue less expenses Subtract line 18 from line 12 . . . . .	2,189,868	1,590,002

20 Total assets (Part X, line 16) . . . . .	Beginning of Current Year 103,322,754	End of Year 113,047,153
21 Total liabilities (Part X, line 26) . . . . .	60,855,379	68,574,234
22 Net assets or fund balances Subtract line 21 from line 20 . . . . .	42,467,375	44,472,919

## 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	*****	2016-05-12
	Signature of officer LISSA SHOLTY CFO AND TREASURER	Date
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name JOHN PANETTA	Preparer's signature JOHN PANETTA	Date	Check <input type="checkbox"/> if self-employed	PTIN P00365375
	Firm's name ► ARMANINO LLP			Firm's EIN ► 94-6214841	
	Firm's address ► 12657 ALCOSTA BLVD STE 500 SAN RAMON, CA 945834600			Phone no (925) 790-2600	

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2014)

## **Part III Statement of Program Service Accomplishments**

**Statement of Program Service Accomplishments**  
Check if Schedule O contains a response or note to any line in this Part II

1 Briefly describe the organization's mission

VIEWPOINT SCHOOL IS A WELCOMING, VIBRANT, AND COLLABORATIVE COMMUNITY THAT OFFERS A CHALLENGING AND ENRICHED COLLEGE PREPARATORY EDUCATION IN A NURTURING ENVIRONMENT FOR STUDENTS IN KINDERGARTEN THROUGH TWELFTH GRADE. THE SCHOOL EMBRACES STUDENTS AND FAMILIES FROM DIVERSE CULTURES OF THE WORLD AND TEACHES THE HISTORY AND WISDOM OF THESE TRADITIONS. VIEWPOINT INSPIRES A LOVE OF LEARNING AND DEVELOPS THOSE QUALITIES WHICH PROVIDE STRENGTH AND DIRECTION FOR A LIFETIME. THE SCHOOL PROMOTES AMONG ITS STUDENTS RESPECT, INTEGRITY, RESPONSIBILITY, AND OPTIMISM. THE SCHOOL CELEBRATES ITS LOVE OF COUNTRY BY COMMEMORATING OUR NATION'S HOLIDAYS AND HONORING ITS FINEST TRADITIONS. VIEWPOINT AFFIRMS IN ITS ASSEMBLIES AND PROGRAMS THE ETHICAL PRINCIPLES INHERENT IN ALL RELIGIONS. VIEWPOINT'S STUDENTS LEARN THE IMPORTANCE OF SERVICE TO OTHERS AND TO THE GREATER COMMUNITY WITH THE EXPECTATION THAT THIS INTRODUCTION BECOMES A LIFELONG COMMITMENT.

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 C.

Yes  No

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 C

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 \$ 38,496,219 including grants of \$ 4,020,332 ) (Revenue \$ 43,652,034 )

THE FOUNDATION OPERATES VIEWPOINT SCHOOL, AN INDEPENDENT, COEDUCATIONAL, COLLEGE PREPARATORY DAY SCHOOL WITH STUDENTS IN KINDERGARTEN THROUGH GRADE TWELVE, FOUNDED IN 1961 SITUATED ON A 40-ACRE CAMPUS NESTLED IN THE FOOTHILLS IN CALABASAS, CALIFORNIA, VIEWPOINT IS HOME TO 1,206 STUDENTS, MAKING IT THE FIFTH LARGEST INDEPENDENT SCHOOL IN THE CALIFORNIA ASSOCIATION OF INDEPENDENT SCHOOLS. VIEWPOINT OFFERS 28 ADVANCED PLACEMENT (AP) AND 16 HONORS COURSES, FIELDS MORE THAN 130 ATHLETIC TEAMS FOR BOYS AND GIRLS IN GRADES FIVE THROUGH TWELVE, AND OFFERS A RICH SELECTION OF CORE COURSES, WITH ELECTIVES THAT INCLUDE THEATER, DANCE, COMPUTER ANIMATION, FILMMAKING, OCEANOGRAPHY, ROBOTICS, ADVANCED LANGUAGE STUDIES, AND INTERNATIONAL RELATIONS. VIEWPOINT'S CAREFULLY MAPPED JOURNEY FROM KINDERGARTEN THROUGH GRADE TWELVE EMBRACES MULTI-SENSORY AND HANDS-ON LEARNING, ENCOURAGING COLLABORATION, CREATIVITY, CRITICAL THINKING, COMMUNICATION, AND PROBLEM SOLVING - SKILLS THAT ARE CRITICAL TO SUCCESS IN THE 21ST CENTURY. VIEWPOINT'S EXPERT, IMAGINATIVE, AND CARING EDUCATORS KNOW AND PASSIONATELY BELIEVE IN EACH STUDENT, HELPING EVERY STUDENT TO DISCOVER HIS OR HER DISTINCT VOICE. VIEWPOINT'S BALANCED YET CHALLENGING ACADEMIC PROGRAM PROVIDES OPPORTUNITIES FOR ITS STUDENTS TO GO BEYOND THE CLASSROOM AND THE STANDARD CURRICULUM AND TO STRETCH THEMSELVES IN PURSUIT OF THE ARTS, THE HUMANITIES, MATH, ENGINEERING, SCIENCE, AND ATHLETICS. VIEWPOINT'S STUDENTS ENGAGE WITH THE WORLD AROUND THEM THROUGH SERVICE-LEARNING AND COMMUNITY SERVICE PROGRAMS AND GRADUATE AS LIFELONG LEARNERS AND PRODUCTIVE, ACTIVE CITIZENS WHO SERVE THEIR COMMUNITIES. VIEWPOINT'S GRADUATES ATTEND THE TOP UNIVERSITIES AND ARE WELL-PREPARED TO SUCCEED IN COLLEGE AND IN LIFE.

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

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

**4d** Other program services (Describe in Schedule Q)

**Other programs**  
(Expenses \$)

including grants of \$

) (Revenue

#### 4e Total program service expenses

38.496.219

**Part IV Checklist of Required Schedules**

- 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A
- 2 Is the organization required to complete Schedule B, *Schedule of Contributors* (see instructions)?
- 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
- 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
- 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
- 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
- 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
- 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III
- 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
- 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
- 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
- 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
- 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
- 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
- e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X
- f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part XI
- 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII
- 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
- 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 14a Did the organization maintain an office, employees, or agents outside of the United States?
- 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
- 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
- 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
- 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)
- 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
- 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
- 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H
- b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

	Yes	No
1	Yes	
2	Yes	
3		No
4		No
5		No
6		No
7		No
8		No
9		No
10	Yes	
11a	Yes	
11b		No
11c		No
11d		No
11e	Yes	
11f	Yes	
12a		No
12b	Yes	
13	Yes	
14a		No
14b		No
15		No
16		No
17		No
18	Yes	
19		No
20a		No
20b		

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

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic 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 or for domestic individuals 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	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		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 "Yes," 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	Yes	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		No
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	Yes	
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		No
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	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		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? <b>Note.</b> 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
<b>1a</b> Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . .	<b>1a</b>	56	
<b>1b</b> Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable . . .	<b>1b</b>	0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . .	<b>1c</b>	Yes	
<b>2a</b> 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 . . .	<b>2a</b>	447	
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b>	Yes	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . .	<b>3a</b>	No	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i> . . .	<b>3b</b>		
<b>4a</b> 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)? . . .	<b>4a</b>	No	
<b>b</b> If "Yes," enter the name of the foreign country ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .	<b>5a</b>	No	
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . .	<b>5b</b>	No	
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . .	<b>5c</b>		
<b>6a</b> 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? . . .	<b>6a</b>	No	
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . .	<b>6b</b>		
<b>7</b> <b>Organizations that may receive deductible contributions under section 170(c).</b>	<b>7a</b>	Yes	
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . .	<b>7b</b>	Yes	
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . .	<b>7c</b>	No	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . .	<b>7d</b>		
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year			
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . .	<b>7e</b>	No	
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .	<b>7f</b>	No	
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . .	<b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . .	<b>7h</b>		
<b>8</b> <b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>		
<b>9a</b> Did the sponsoring organization make any taxable distributions under section 4966? . . .	<b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . .	<b>9b</b>		
<b>10</b> <b>Section 501(c)(7) organizations.</b> Enter	<b>10a</b>		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . .	<b>10b</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
<b>11</b> <b>Section 501(c)(12) organizations.</b> Enter	<b>11a</b>		
<b>a</b> Gross income from members or shareholders . . .	<b>11b</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . .			
<b>12a</b> <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . .	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		
<b>13</b> <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	<b>13a</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O	<b>13b</b>		
<b>b</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 . . .	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . .	<b>14a</b>	No	
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i> . . .	<b>14b</b>		

**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
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year	<b>1a</b>	29	
	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>1b</b>	Enter the number of voting members included in line 1a, above, who are independent	<b>1b</b>	29	
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	<b>2</b>		No
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	<b>3</b>		No
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>		No
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>		No
<b>6</b>	Did the organization have members or stockholders?	<b>6</b>		No
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	<b>7a</b>		No
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>		No
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	<b>8a</b>	Yes	
<b>a</b>	The governing body?	<b>8b</b>	Yes	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	<b>9</b>		No
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O			

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

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

### Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed  CA
- 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply  
 Own website  Another's website  Upon request  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, address, and telephone number of the person who possesses the organization's books and records  
 LISSA SHOLTY CFO AND TREASURER

**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

<b>(A)</b> Name and Title	<b>(B)</b> Average hours per week (list any hours for related organizations below dotted line)	<b>(C)</b> Position (do not check more than one box, unless person is both an officer and a director/trustee)						<b>(D)</b> Reportable compensation from the organization (W-2/1099-MISC)	<b>(E)</b> Reportable compensation from related organizations (W-2/1099-MISC)	<b>(F)</b> 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) 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			

<b>1b Sub-Total</b>			
<b>c Total from continuation sheets to Part VII, Section A</b>			
<b>d Total (add lines 1b and 1c)</b>	2,214,378	0	194,067

**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 **►25**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	No
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	Yes
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	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
HMH CONSTRUCTORS INCORPORATED 330 N WOOD RD CAMARILLO, CA 93010	CONTRACTOR	7,815,118
SAGE DINING SERVICES INC 1402 YORK RD 100 LUTHERVILLE, MD 21093	DINING SERVICES	1,111,206
TUMBLEWEED TRANSPORTATION PO BOX 49291 LOS ANGELES, CA 90049	BUSING	537,387
KALBAN ARCHITECTS 10585 SANTA MONICA BLVD STE 160 LOS ANGELES, CA 90025	ARCHITECT	509,682
CALIFORNIA DESIGNERS REMODELING INC 13400 RIVERSIDE DR STE 112 SHERMAN OAKS, CA 91423	CONTRACTOR	223,193

**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 **►15**

**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b> Membership dues . . . . .	<b>1b</b>				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>	58,350			
	<b>d</b> Related organizations . . . . .	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	4,045,477			
	<b>g</b> Noncash contributions included in lines 1a-1f \$		24,737			
	<b>h</b> <b>Total.</b> Add lines 1a-1f . . . . .		4,103,827			
<b>Program Service Revenue</b>	<b>Business Code</b>					
	<b>2a</b> TUITION AND FEES	611600		40,365,709	40,365,709	
	<b>b</b> AUXILIARY SERVICES	611710		2,733,155	2,733,155	
	<b>c</b> FIELD TRIPS & ACTIVITIES	900099		553,170	553,170	
	<b>d</b>					
	<b>e</b>					
	<b>f</b> All other program service revenue					
	<b>g</b> <b>Total.</b> Add lines 2a-2f . . . . .		43,652,034			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		406,011		406,011	
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties . . . . .					
	<b>6a</b> Gross rents	(I) Real	(II) Personal			
	<b>b</b> Less rental expenses	72,000				
	<b>c</b> Rental income or (loss)	73,363				
	<b>d</b> Net rental income or (loss) . . . . .	-1,363		-1,363		-1,363
	<b>7a</b> Gross amount from sales of assets other than inventory	(I) Securities	(II) Other			
<b>b</b> Less cost or other basis and sales expenses						
<b>c</b> Gain or (loss)						
<b>d</b> Net gain or (loss) . . . . .						
<b>8a</b> Gross income from fundraising events (not including \$ <u>58,350</u> of contributions reported on line 1c) See Part IV, line 18						
<b>b</b> Less direct expenses . . . . .	<b>a</b>	605,140				
<b>c</b> Net income or (loss) from fundraising events . . . . .	<b>b</b>	288,922	316,218		316,218	
<b>9a</b> Gross income from gaming activities See Part IV, line 19	<b>a</b>					
<b>b</b> Less direct expenses . . . . .	<b>b</b>					
<b>c</b> Net income or (loss) from gaming activities . . . . .						
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>					
<b>b</b> Less cost of goods sold . . . . .	<b>b</b>					
<b>c</b> Net income or (loss) from sales of inventory . . . . .						
<b>Miscellaneous Revenue</b>	<b>Business Code</b>					
<b>11a</b>						
<b>b</b>						
<b>c</b>						
<b>d</b> All other revenue . . . . .						
<b>e</b> <b>Total.</b> Add lines 11a-11d . . . . .						
<b>12</b> <b>Total revenue.</b> See Instructions . . . . .		48,476,727	43,652,034	0	720,866	

**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 

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21 . . . . .				
2 Grants and other assistance to domestic individuals See Part IV, line 22 . . . . .	4,020,332	4,020,332		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16 . . . . .				
4 Benefits paid to or for members . . . . .				
5 Compensation of current officers, directors, trustees, and key employees . . . . .	2,077,360	1,301,748	549,022	226,590
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 . . . . .	21,166,574	17,004,078	3,553,296	609,200
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	508,826	77,743	392,718	38,365
9 Other employee benefits . . . . .	2,331,772	2,108,558	190,947	32,267
10 Payroll taxes . . . . .	1,800,382	1,513,330	232,428	54,624
11 Fees for services (non-employees)				
a Management . . . . .				
b Legal . . . . .	191,645		191,645	
c Accounting . . . . .	50,227		50,227	
d Lobbying . . . . .				
e Professional fundraising services See Part IV, line 17				
f Investment management fees . . . . .				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . . . .	628,656	163,239	465,417	
12 Advertising and promotion . . . . .	136,977			136,977
13 Office expenses . . . . .	313,993	313,993		
14 Information technology . . . . .	284,450	284,450		
15 Royalties . . . . .				
16 Occupancy . . . . .	1,432,746	1,203,900	228,846	
17 Travel . . . . .	539,454	539,454		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19 Conferences, conventions, and meetings . . . . .	391,234	85,420	305,814	
20 Interest . . . . .	1,465,465	1,304,254	146,545	14,666
21 Payments to affiliates . . . . .				
22 Depreciation, depletion, and amortization . . . . .	3,991,903	3,552,794	399,190	39,919
23 Insurance . . . . .				
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 INSTRUCTIONAL SUPPLIES	2,573,028	2,357,343	181,981	33,704
b STUDENT ACTIVITIES	1,484,029	1,484,029		
c OTHER EXPENSES	1,244,731	1,023,050		221,681
d PROFESSIONAL DEVELOPMEN	252,941	158,504	84,327	10,110
e All other expenses				
25 <b>Total functional expenses.</b> Add lines 1 through 24e	46,886,725	38,496,219	6,972,403	1,418,103
26 <b>Joint costs.</b> 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 

		<b>(A)</b> Beginning of year	<b>(B)</b> End of year	
<b>Assets</b>				
1	Cash—non-interest-bearing	3,397,788	<b>1</b>	2,521,960
2	Savings and temporary cash investments	24,640,645	<b>2</b>	24,846,612
3	Pledges and grants receivable, net	641,993	<b>3</b>	1,212,169
4	Accounts receivable, net	50,780	<b>4</b>	100,637
5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		<b>5</b>	
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		<b>6</b>	
7	Notes and loans receivable, net		<b>7</b>	
8	Inventories for sale or use	53,002	<b>8</b>	53,002
9	Prepaid expenses and deferred charges	507,592	<b>9</b>	373,523
10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b>	96,417,110	
b	Less accumulated depreciation	<b>10b</b>	26,955,063	60,311,814
			<b>10c</b>	69,462,047
11	Investments—publicly traded securities		<b>11</b>	12,991,202
12	Investments—other securities See Part IV, line 11		<b>12</b>	
13	Investments—program-related See Part IV, line 11		<b>13</b>	
14	Intangible assets		<b>14</b>	
15	Other assets See Part IV, line 11	727,938	<b>15</b>	822,462
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	103,322,754	<b>16</b>	113,047,153
<b>Liabilities</b>				
17	Accounts payable and accrued expenses	3,221,285	<b>17</b>	4,448,259
18	Grants payable		<b>18</b>	
19	Deferred revenue	18,168,480	<b>19</b>	19,929,738
20	Tax-exempt bond liabilities	35,077,963	<b>20</b>	39,768,167
21	Escrow or custodial account liability Complete Part IV of Schedule D		<b>21</b>	
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		<b>22</b>	
23	Secured mortgages and notes payable to unrelated third parties	2,988,491	<b>23</b>	2,927,042
24	Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
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	1,399,160	<b>25</b>	1,501,028
26	<b>Total liabilities.</b> Add lines 17 through 25	60,855,379	<b>26</b>	68,574,234
<b>Net Assets or Fund Balances</b>				
	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
27	Unrestricted net assets	36,056,412	<b>27</b>	37,798,774
28	Temporarily restricted net assets	2,832,454	<b>28</b>	3,074,627
29	Permanently restricted net assets	3,578,509	<b>29</b>	3,599,518
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
30	Capital stock or trust principal, or current funds		<b>30</b>	
31	Paid-in or capital surplus, or land, building or equipment fund		<b>31</b>	
32	Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
33	Total net assets or fund balances	42,467,375	<b>33</b>	44,472,919
34	<b>Total liabilities and net assets/fund balances</b>	103,322,754	<b>34</b>	113,047,153

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI 

1	Total revenue (must equal Part VIII, column (A), line 12)	1	48,476,727
2	Total expenses (must equal Part IX, column (A), line 25)	2	46,886,725
3	Revenue less expenses Subtract line 2 from line 1	3	1,590,002
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	42,467,375
5	Net unrealized gains (losses) on investments	5	415,542
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	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	44,472,919

**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 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? 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 <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	No
2b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	Yes
2c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes
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? 3b 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	3a	No
	3b	

**Additional Data****Software ID:**  
**Software Version:****EIN:** 95-2242261**Name:** VIEWPOINT EDUCATIONAL FOUNDATION**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

<b>(A)</b> Name and Title	<b>(B)</b> Average hours per week (list any hours for related organizations below dotted line)	<b>(C)</b> Position (do not check more than one box, unless person is both an officer and a director/trustee)					<b>(D)</b> Reportable compensation from the organization (W-2/1099-MISC)	<b>(E)</b> Reportable compensation from related organizations (W-2/1099-MISC)	<b>(F)</b> Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee			
(1) HALE BEHZADI TRUSTEE	1 00						0	0	0
(1) THOMAS BOONE TRUSTEE	1 00	X					0	0	0
(2) JOE CARRIERI TRUSTEE	1 00	X					0	0	0
(3) SETH CASDEN TRUSTEE	1 00	X					0	0	0
(4) CHRISTINA DERONDE TRUSTEE	1 00	X					0	0	0
(5) GINGER DETTERMAN TRUSTEE	1 00	X					0	0	0
(6) JAY DIMAGGIO TRUSTEE	1 00	X					0	0	0
(7) DIRK GATES TRUSTEE	1 00	X					0	0	0
(8) ANDREW GENOS TRUSTEE	1 00	X					0	0	0
(9) BRIAN GLICKLICH TRUSTEE	1 00	X					0	0	0
(10) JEREMY HELFAND TRUSTEE	1 00	X					0	0	0
(11) PEGGY JONES TRUSTEE	1 00	X					0	0	0
(12) MICHAEL KELLY TRUSTEE	1 00	X					0	0	0
(13) ANNE LEONETTI TRUSTEE	1 00	X					0	0	0
(14) ROBERT LOPATA TRUSTEE	1 00	X					0	0	0
(15) BILL MALCOLM TRUSTEE	1 00	X					0	0	0
(16) TOM MORAN TRUSTEE	1 00	X					0	0	0
(17) MICHAEL MURPHY SECRETARY	1 00	X	X				0	0	0
(18) JOHN NADOLENCO CHAIR	1 00	X	X				0	0	0
(19) JERRY PAUL TRUSTEE	1 00	X					0	0	0
(20) DICK ROBERTSON TRUSTEE	1 00	X					0	0	0
(21) CHARLES SCHETTER TRUSTEE	1 00	X					0	0	0
(22) MATTHEW SERLETIC TRUSTEE	1 00	X					0	0	0
(23) JEFFREY STIBEL TRUSTEE	1 00	X					0	0	0
(24) SHELLY SUMPTER GILLYARD TRUSTEE	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 (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	Former		
(26) ROBERT WEBSTER ..... TRUSTEE	1 00 .....	X						0	0
(1) JONATHAN WOLFSON ..... VICE CHAIR	1 00 .....	X		X				0	0
(2) KUMAR YAMANI ..... TRUSTEE	1 00 .....	X						0	0
(3) KEITH ZIMMET ..... TRUSTEE	1 00 .....	X						0	0
(4) ROBERT DWORKOSKI ..... PRESIDENT	40 00 .....			X				608,267	24,362
(5) PAUL ROSENBAUM ..... INTERIM HEAD OF SCHOOL	40 00 .....			X				468,239	44,789
(6) DIANE SHANK ..... CFO	40 00 .....			X				178,569	16,693
(7) GREG ARMBRISTER ..... ASSOCIATE HEAD OF SCHOOL	40 00 .....				X			191,855	15,657
(8) AMY MAENTZ ..... DIRECTOR OF STRATEGIC PARTNERSHIPS	40 00 .....				X			214,493	22,786
(9) ALAN HOWIE ..... HEAD OF UPPER SCHOOL	40 00 .....				X			187,430	15,792
(10) LAUREL TEW ..... CHIEF ENROLLMENT OFFICER	40 00 .....				X			187,351	39,188
(11) VICTOR PESIRI ..... DIRECTOR OF FACILITIES & CONSTRUCTION	40 00 .....				X			178,174	14,800

**SCHEDULE A**  
(Form 990 or 990EZ)**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.

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**2014****Open to Public  
Inspection**Department of the  
Treasury  
Internal Revenue Service**Name of the organization**

VIEWPOINT EDUCATIONAL FOUNDATION

**Employer identification number**

95-2242261

**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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g
- a  **Type I**. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B**.
- b  **Type II**. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C**.
- c  **Type III functionally integrated**. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E**.
- d  **Type III non-functionally integrated**. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V**.
- e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
- f Enter the number of supported organizations . . . . .
- g 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 listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 <b>Total.</b> 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 <b>Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 VI )						
11 <b>Total support</b> Add lines 7 through 10						
12 Gross receipts from related activities, etc (see instructions)					12	
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ►						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2013 Schedule A, Part II, line 14	15	
16a <b>33 1/3% support test—2014.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization ►		
b <b>33 1/3% support test—2013.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization ►		
17a <b>10%-facts-and-circumstances test—2014.</b> 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 <b>stop here</b> . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ►		
b <b>10%-facts-and-circumstances test—2013.</b> 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 <b>stop here</b> . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ►		
18 <b>Private foundation.</b> 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6 )						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI )						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12 )						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ►						

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15
16 Public support percentage from 2013 Schedule A, Part III, line 15	16

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18
<b>19a 33 1/3% support tests—2014.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization ►	
<b>b 33 1/3% support tests—2013.</b> 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 <b>stop here</b> . 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 Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

- 1** Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2** Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c** Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- 4a** Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.
- b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations. . . .
- c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a** Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).
- b** **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c** **Substitutions only.** Was the substitution the result of an event beyond the organization's control?
- 6** Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in **Part VI**.
- 7** Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8** Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part II of Schedule L (Form 990).
- 9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.
- b** Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.
- c** Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.
- 10a** Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer b below.
- b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).
- 11** Has the organization accepted a gift or contribution from any of the following persons?
- a** A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?
- b** A family member of a person described in (a) above?
- c** A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in **Part VI**.

	Yes	No
<b>1</b>		
<b>2</b>		
<b>3a</b>		
<b>3b</b>		
<b>3c</b>		
<b>4a</b>		
<b>4b</b>		
<b>4c</b>		
<b>5a</b>		
<b>5b</b>		
<b>5c</b>		
<b>6</b>		
<b>7</b>		
<b>8</b>		
<b>9a</b>		
<b>9b</b>		
<b>9c</b>		
<b>10a</b>		
<b>10b</b>		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Part IV Supporting Organizations (continued)****Section B. Type I Supporting Organizations**

- 1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**

- 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
1		

**Section D. All Type III Supporting Organizations**

- 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

**Section E. Type III Functionally-Integrated Supporting Organizations**

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**)

- a  The organization satisfied the Activities Test Complete **line 2** below
- b  The organization is the parent of each of its supported organizations Complete **line 3** below
- c  The organization supported a governmental entity Describe in Part VI how you supported a government entity (**see instructions**)

2 Activities Test **Answer (a) and (b) below.**

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.**

- b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.**

3 Parent of Supported Organizations **Answer (a) and (b) below.**

- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*

- b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

**Part V – Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

**Section A - Adjusted Net Income**

- 1 Net short-term capital gain  
 2 Recoveries of prior-year distributions  
 3 Other gross income (see instructions)  
 4 Add lines 1 through 3  
 5 Depreciation and depletion  
 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)  
 6  
 7 Other expenses (see instructions)  
 8 **Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)

	(A) Prior Year	(B) Current Year (optional)
1		
2		
3		
4		
5		
6		
7		
8		

**Section B - Minimum Asset Amount**

- 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)  
 a Average monthly value of securities  
 b Average monthly cash balances  
 c Fair market value of other non-exempt-use assets  
 d **Total** (add lines 1a, 1b, and 1c)  
 e **Discount** claimed for blockage or other factors (explain in detail in Part VI) \_\_\_\_\_  
 2 Acquisition indebtedness applicable to non-exempt use assets  
 3 Subtract line 2 from line 1d  
 4 Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)  
 5 Net value of non-exempt-use assets (subtract line 4 from line 3)  
 6 Multiply line 5 by 035  
 7 Recoveries of prior-year distributions  
 8 **Minimum Asset Amount** (add line 7 to line 6)

	(A) Prior Year	(B) Current Year (optional)
1		
1a		
1b		
1c		
1d		
2		
3		
4		
5		
6		
7		
8		

**Section C - Distributable Amount**

- 1 Adjusted net income for prior year (from Section A, line 8, Column A)  
 2 Enter 85% of line 1  
 3 Minimum asset amount for prior year (from Section B, line 8, Column A)  
 4 Enter greater of line 2 or line 3  
 5 Income tax imposed in prior year  
 6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)  
 7  Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

		Current Year
1		
2		
3		
4		
5		
6		

**Section D - Distributions**

	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in Part VI) See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
<b>9</b> Distributable amount for 2014 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2014</b>	<b>(iii) Distributable Amount for 2014</b>
<b>1</b> Distributable amount for 2014 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)			
<b>3</b> Excess distributions carryover, if any, to 2014			
<b>a</b> From 2009. . . . .			
<b>b</b> From 2010. . . . .			
<b>c</b> From 2011. . . . .			
<b>d</b> From 2012. . . . .			
<b>e</b> From 2013. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2014 distributable amount			
<b>i</b> Carryover from 2009 not applied (see instructions)			
<b>j</b> Remainder Subtract lines 3g, 3h, and 3i from 3f			
<b>4</b> Distributions for 2014 from Section D, line 7 \$ _____			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2014 distributable amount			
<b>c</b> Remainder Subtract lines 4a and 4b from 4			
<b>5</b> Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
<b>6</b> Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
<b>7 Excess distributions carryover to 2015.</b> Add lines 3j and 4c			
<b>8</b> Breakdown of line 7			
<b>a</b> From 2010. . . . .			
<b>b</b> From 2011. . . . .			
<b>c</b> From 2012. . . . .			
<b>d</b> From 2013. . . . .			
<b>e</b> From 2014. . . . .			

**Part VI Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

**Facts And Circumstances Test**

Return Reference

Explanation

2014

Open to Public  
Inspection**SCHEDULE D**  
(Form 990)**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.

Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).Department of the Treasury  
Internal Revenue Service**Name of the organization**

VIEWPOINT EDUCATIONAL FOUNDATION

**Employer identification number**

95-2242261

**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 value of contributions to (during year)		
3 Aggregate value of 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 |
|----|-----------------------------|
| 2a |                             |
| 2b |                             |
| 2c |                             |
| 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) Revenue 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 Revenue 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)

- |                                                                       |                                                             |
|-----------------------------------------------------------------------|-------------------------------------------------------------|
| <b>a</b> <input type="checkbox"/> Public exhibition                   | <b>d</b> <input type="checkbox"/> Loan or exchange programs |
| <b>b</b> <input type="checkbox"/> Scholarly research                  | <b>e</b> <input type="checkbox"/> Other                     |
| <b>c</b> <input type="checkbox"/> Preservation for future generations |                                                             |

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

	<b>Amount</b>
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

**2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  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
<b>1a</b> Beginning of year balance . . . . .	13,195,301	11,017,555	8,763,536	8,046,007	6,581,782
<b>b</b> Contributions . . . . .	21,009	375,806	1,230,866	295,628	237,310
<b>c</b> Net investment earnings, gains, and losses . . . . .	660,267	1,816,933	1,073,739	480,049	1,243,452
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .	323,280	14,993	50,586	58,148	16,537
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .	13,553,297	13,195,301	11,017,555	8,763,536	8,046,007

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

**a** Board designated or quasi-endowment ► 59 070 %

**b** Permanent endowment ► 26 560 %

**c** Temporarily restricted endowment ► 14 380 %

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

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

**(i)** unrelated organizations . . . . .

**(ii)** related organizations . . . . .

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

<b>Yes</b>	<b>No</b>
3a(i)	No
3a(ii)	No
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
<b>1a</b> Land . . . . .		8,840,492			8,840,492
<b>b</b> Buildings . . . . .		64,894,966	19,394,449		45,500,517
<b>c</b> Leasehold improvements . . . . .					
<b>d</b> Equipment . . . . .		8,824,536	7,089,150		1,735,386
<b>e</b> Other . . . . .		13,857,116	471,464		13,385,652
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)					69,462,047

**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.

<b>(a) Description of security or category (including name of security)</b>	<b>(b) Book value</b>	<b>(c) Method of valuation Cost or end-of-year market value</b>
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
<b>Total</b> (Columns (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments—Program Related.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c.  
See Form 990, Part X, line 13

**Part IX Other Assets.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

**Part X Other Liabilities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

**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	44,871,937
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments . . . . .	2a	415,542
b	Donated services and use of facilities . . . . .	2b	
c	Recoveries of prior year grants . . . . .	2c	
d	Other (Describe in Part XIII) . . . . .	2d	
e	Add lines 2a through 2d . . . . .	2e	415,542
3	Subtract line 2e from line 1 . . . . .	3	44,456,395
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	
b	Other (Describe in Part XIII) . . . . .	4b	4,020,332
c	Add lines 4a and 4b . . . . .	4c	4,020,332
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12) . . . . .	5	48,476,727

**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	42,866,393
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities . . . . .	2a	
b	Prior year adjustments . . . . .	2b	
c	Other losses . . . . .	2c	
d	Other (Describe in Part XIII) . . . . .	2d	
e	Add lines 2a through 2d . . . . .	2e	0
3	Subtract line 2e from line 1 . . . . .	3	42,866,393
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	
b	Other (Describe in Part XIII) . . . . .	4b	4,020,332
c	Add lines 4a and 4b . . . . .	4c	4,020,332
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18) . . . . .	5	46,886,725

**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 V, LINE 4	THE APPROPRIATION OF ENDOWMENT FUNDS WILL BE USED FOR GENERAL EDUCATIONAL PROGRAM SERVICES
PART X, LINE 2	THE SCHOOL HAS EVALUATED ITS CURRENT TAX POSITIONS AND HAS CONCLUDED THAT AS OF JUNE 30, 2015 AND 2014, THE SCHOOL DOES NOT HAVE ANY SIGNIFICANT UNCERTAIN TAX POSITIONS FOR WHICH A RESERVE WOULD BE NECESSARY
PART XI, LINE 4B - OTHER ADJUSTMENTS	FINANCIAL AID 4,020,332
PART XII, LINE 4B - OTHER ADJUSTMENTS	FINANCIAL AID 4,020,332

**Part XIII      Supplemental Information (continued)**

Return Reference	Explanation

**SCHEDULE E**  
(Form 990 or 990-EZ)**Schools**

OMB No 1545-0047

**2014**Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

- 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](http://www.irs.gov/form990).

Name of the organization  
VIEWPOINT EDUCATIONAL FOUNDATION

Employer identification number

95-2242261

**Part I**

- 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?
- 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?
- 3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space use Part II

	YES	NO
1	Yes	
2	Yes	
3	Yes	
4a	Yes	
4b	Yes	
4c	Yes	
4d	Yes	
5a		No
5b		No
5c		No
5d		No
5e		No
5f		No
5g		No
5h		No
6a		No
6b		No
7	Yes	

- 4 Does the organization maintain the following?

- a Records indicating the racial composition of the student body, faculty, and administrative staff?
- b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- d Copies of all material used by the organization or on its behalf to solicit contributions?

If you answered "No" to any of the above, please explain. If you need more space, use Part II

- 5 Does the organization discriminate by race in any way with respect to

- a Students' rights or privileges?
- b Admissions policies?
- c Employment of faculty or administrative staff?
- d Scholarships or other financial assistance?
- e Educational policies?
- f Use of facilities?
- g Athletic programs?
- h Other extracurricular activities?

If you answered "Yes" to any of the above, please explain. If you need more space, use Part II

- 6a Does the organization receive any financial aid or assistance from a governmental agency?

- b Has the organization's right to such aid ever been revoked or suspended?

If you answered "Yes" to either line 6a or line 6b, explain on Part II

- 7 Does the organization certify that it has complied with the applicable requirements of sections 401 through 405 of Rev. Proc. 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II

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

Return Reference	Explanation
SCHEDULE E, PART I, LINE 3	THE SCHOOL DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, NATIONAL AND ETHNIC ORIGIN, OR SEXUAL ORIENTATION IN ADMINISTRATION OF ITS EDUCATIONAL POLICIES, ADMISSIONS POLICIES, SCHOLARSHIP AND LOAN PAYMENTS, ATHLETIC AND OTHER SCHOOL ADMINISTERED PROGRAMS

Schedule E (Form 990 or 990-EZ) (2014)

2014

Open to Public  
InspectionSCHEDULE G  
(Form 990 or 990-EZ)Supplemental Information Regarding  
Fundraising or Gaming ActivitiesComplete 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.

► Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).Department of the Treasury  
Internal Revenue Service

Name of the organization

VIEWPOINT EDUCATIONAL FOUNDATION

Employer identification number

95-2242261

**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 <input type="checkbox"/> Mail solicitations               | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants     |
| c <input type="checkbox"/> Phone solicitations              | g <input type="checkbox"/> Special fundraising events            |
| d <input type="checkbox"/> In-person solicitations          |                                                                  |

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?		(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		Yes	No			
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total . . . . .</b>						

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	(b) Event #2	(c) Other events	(d) Total events (add col (a) through col (c))
		<u>BENEFIT DANCE</u> (event type)	<u>PARENT ASSOCIATION EVENTS</u> (event type)	<u>1</u> (total number)	
Revenue	1 Gross receipts . . .	603,006	36,925	23,559	663,490
	2 Less Contributions . . .	58,350			58,350
	3 Gross income (line 1 minus line 2) . . .	544,656	36,925	23,559	605,140
Direct Expenses	4 Cash prizes . . .				
	5 Noncash prizes . . .				
	6 Rent/facility costs . . .	110,203	3,462	8,996	122,661
	7 Food and beverages . . .				
	8 Entertainment . . .	31,924			31,924
	9 Other direct expenses . . .	64,439	65,889	4,009	134,337
	10 Direct expense summary Add lines 4 through 9 in column (d) . . . . .				(288,922)
	11 Net income summary Subtract line 10 from line 3, column (d) . . . . .				316,218

**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 . . . . .	<input type="checkbox"/> Yes ..... % <input type="checkbox"/> No	<input type="checkbox"/> Yes ..... % <input type="checkbox"/> No	<input type="checkbox"/> Yes ..... % <input type="checkbox"/> 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 conducts gaming activities \_\_\_\_\_

a Is the organization licensed to conduct 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 conduct 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 activities conducted in
- |     |   |
|-----|---|
| 13a | % |
| 13b | % |
- a** The organization's facility . . . . .
- b** An outside facility . . . . .
- 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 provide any additional information (see instructions).

Return Reference

Explanation

**Schedule I  
(Form 990)****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](http://www.irs.gov/form990).**2014****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue Service

Name of the organization

VIEWPOINT EDUCATIONAL FOUNDATION

Employer identification number

95-2242261

**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 Domestic Organizations and Domestic Governments.** 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 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 Domestic Individuals.** 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) FINANCIAL AID	189	4,010,332		FMV	
(2) SCHOLARSHIP	1	10,000			

**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	THE SCHOOL'S FINANCIAL AID PROGRAM IS A NEED-BASED PROGRAM AS EVALUATED BY THE FINANCIAL AID DEPARTMENT AND INDEPENDENT SCHOOL MANAGEMENT'S SYSTEM, SCHOOL AND STUDENT SERVICES ("SSS") THE FINANCIAL AID COMMITTEE AT THE SCHOOL REVIEWS THIS EVALUATION AND MAKES FINANCIAL AID AWARDS BASED ON THE LEVEL OF NEED AND THE AVAILABLE FINANCIAL AID FUNDS. THE COMMITTEE CONSIDERS TOTAL INCOME, ASSETS, NUMBER OF DEPENDENTS, PROVISIONS FOR RETIREMENT, AND EXTRAORDINARY EXPENSES IN ASSESSING A FAMILY'S ABILITY TO PAY EDUCATIONAL EXPENSES WHILE THE COMMITTEE USUALLY TRIES TO MEET 100% OF THE NEEDS AS DETERMINED BY "SSS," IT DOES EXPECT THAT EVERY FAMILY CONTRIBUTE TO THE CHILD'S TUITION AND SCHOOL EXPENSES IN SOME WAY. THE SCHOOL ALSO ASSISTS FAMILIES RECEIVING FINANCIAL AID BY PROVIDING THEM USED BOOKS FOR A DISCOUNTED PRICE AND DISCOUNTS ON OPTIONAL FIELD TRIPS AND ACTIVITIES

**Schedule J**  
(Form 990)**Compensation Information**

OMB No 1545-0047

Department of the Treasury  
Internal Revenue ServiceFor 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.

► Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**2014****Open to Public  
Inspection**Name of the organization  
VIEWPOINT EDUCATIONAL FOUNDATION

Employer identification number

95-2242261

**Part I Questions Regarding Compensation****1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

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

**b** If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?**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

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

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization**a** Receive a severance payment or change-of-control payment?**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?**c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

**Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.****5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of**a** The organization?**b** Any related organization?

If "Yes," to line 5a or 5b, describe in Part III

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of**a** The organization?**b** Any related organization?

If "Yes," to line 6a or 6b, describe in Part III

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
<b>1b</b>	Yes	
<b>2</b>	Yes	
<b>4a</b>		No
<b>4b</b>	Yes	
<b>4c</b>		No
<b>5a</b>		No
<b>5b</b>		No
<b>6a</b>		No
<b>6b</b>		No
<b>7</b>		No
<b>8</b>		No
<b>9</b>		

**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 in column(B) reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 ROBERT DWORKOSKI, PRESIDENT	(i) 608,267 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(i) 13,000 (ii) 0	(i) 11,362 (ii) 0	(i) 632,629 (ii) 0	(i) 0 (ii) 0
2 PAUL ROSENBAUM, INTERIM HEAD OF SCHOOL	(i) 468,239 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(i) 24,667 (ii) 0	(i) 20,122 (ii) 0	(i) 513,028 (ii) 0	(i) 0 (ii) 0
3 DIANE SHANK, CFO	(i) 178,569 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(i) 8,928 (ii) 0	(i) 7,765 (ii) 0	(i) 195,262 (ii) 0	(i) 0 (ii) 0
4 GREG ARMBRISTER, ASSOCIATE HEAD OF SCHOOL	(i) 171,855 (ii) 0	(i) 20,000 (ii) 0	(i) 0 (ii) 0	(i) 8,429 (ii) 0	(i) 7,228 (ii) 0	(i) 207,512 (ii) 0	(i) 0 (ii) 0
5 AMY MAENTZ, DIRECTOR OF STRATEGIC PARTNERSHIPS	(i) 214,493 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(i) 22,011 (ii) 0	(i) 775 (ii) 0	(i) 237,279 (ii) 0	(i) 0 (ii) 0
6 ALAN HOWIE, HEAD OF UPPER SCHOOL	(i) 179,430 (ii) 0	(i) 8,000 (ii) 0	(i) 0 (ii) 0	(i) 8,163 (ii) 0	(i) 7,629 (ii) 0	(i) 203,222 (ii) 0	(i) 0 (ii) 0
7 LAUREL TEW, CHIEF ENROLLMENT OFFICER	(i) 187,351 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(i) 8,479 (ii) 0	(i) 30,709 (ii) 0	(i) 226,539 (ii) 0	(i) 0 (ii) 0
8 VICTOR PESIRI, DIRECTOR OF FACILITIES & CONSTRUCTIO	(i) 172,174 (ii) 0	(i) 6,000 (ii) 0	(i) 0 (ii) 0	(i) 7,966 (ii) 0	(i) 6,834 (ii) 0	(i) 192,974 (ii) 0	(i) 0 (ii) 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	HOUSING ALLOWANCE FOR HEADMASTER AND ASSOCIATE HEADMASTER (COO) AS IS TYPICAL IN THE CONTRACTS OF THESE EXECUTIVES AUTO ALLOWANCE FOR HEADMASTER AND ASSOCIATE HEADMASTER, AS WELL AS AUTO EXPENSE REIMBURSEMENT, WHICH IS GROSSED UP GROSSED UP REIMBURSEMENTS FOR LIFE INSURANCE AND LONG-TERM DISABILITY FOR HEADMASTER AND LIFE INSURANCE FOR THE ASSOCIATE HEADMASTER MEDICAL EXPENSE REIMBURSEMENT GROSSED UP TO A MAXIMUM OF \$20K PER FISCAL YEAR FOR HEADMASTER DEPENDENT MEDICAL INSURANCE COVERAGE FOR HEADMASTER AND ASSOCIATE HEADMASTER DISCRETIONARY SPENDING ACCOUNT EXPENSE FOR HEADMASTER WAS \$18,148 AND FOR ASSOCIATE HEADMASTER WAS \$1,810
PART I, LINE 4B	THE ASSOCIATE HEADMASTER (COO), CHIEF ADVANCEMENT OFFICER, AND DIRECTOR OF ADMISSIONS AND FINANCIAL AID PARTICIPATE IN A QUALIFIED 457B PLAN ESTABLISHED WITH TIAA-CREF VIEWPOINT MATCHES 2-1 ANY EMPLOYEE CONTRIBUTIONS THE HEADMASTER HAS A DEFERRED COMPENSATION CLAUSE IN HIS EMPLOYMENT CONTRACT WHICH IS EARNED AT THE END OF THE CONTRACT

**Schedule K  
(Form 990)****Supplemental Information on Tax Exempt Bonds****2014**

► 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.  
 ► Information about Schedule K (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

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Inspection**Department of the Treasury  
Internal Revenue Service

Name of the organization

VIEWPOINT EDUCATIONAL FOUNDATION

Employer identification number

95-2242261

**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
<b>A</b>	CALIFORNIA STATEWIDE COMMUNITIES DEVELOPMENT	68-0164610		03-21-2012	40,000,000	CAPITAL IMPROVEMENTS	X			X		X

**Part II Proceeds**

							A		B		C		D	
							Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b>	Amount of bonds retired													
<b>2</b>	Amount of bonds legally defeased													
<b>3</b>	Total proceeds of issue					40,000,000								
<b>4</b>	Gross proceeds in reserve funds													
<b>5</b>	Capitalized interest from proceeds													
<b>6</b>	Proceeds in refunding escrows					19,067,516								
<b>7</b>	Issuance costs from proceeds					230,000								
<b>8</b>	Credit enhancement from proceeds													
<b>9</b>	Working capital expenditures from proceeds													
<b>10</b>	Capital expenditures from proceeds													
<b>11</b>	Other spent proceeds					20,442,484								
<b>12</b>	Other unspent proceeds													
<b>13</b>	Year of substantial completion					2015								
							Yes	No	Yes	No	Yes	No	Yes	No
<b>14</b>	Were the bonds issued as part of a current refunding issue?					X								
<b>15</b>	Were the bonds issued as part of an advance refunding issue?						X							
<b>16</b>	Has the final allocation of proceeds been made?					X								
<b>17</b>	Does the organization maintain adequate books and records to support the final allocation of proceeds?					X								

**Part III Private Business Use**

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

**Part III Private Business Use (Continued)**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property?		X						
<b>b</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?								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property?		X						
<b>d</b> 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?								
<b>4</b> 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 ►								
<b>5</b> 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 ►								
<b>6</b> Total of lines 4 and 5								
<b>7</b> Does the bond issue meet the private security or payment test?		X						
<b>8a</b> 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>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?								
<b>9</b> 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		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
<b>2</b> If "No" to line 1, did the following apply?								
<b>a</b> Rebate not due yet?	X							
<b>b</b> Exception to rebate?		X						
<b>c</b> No rebate due?		X						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
<b>3</b> Is the bond issue a variable rate issue?		X						
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
<b>b</b> Name of provider								
<b>c</b> Term of hedge								
<b>d</b> Was the hedge superintegrated?								
<b>e</b> Was the hedge terminated?								

**Part IV Arbitrage (Continued)**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
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		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	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)**Transactions with Interested Persons**

OMB No 1545-0047

**2014****Open to Public  
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Internal Revenue Service

► 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.

► Information about Schedule L (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).Name of the organization  
VIEWPOINT EDUCATIONAL FOUNDATION

Employer identification number

95-2242261

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) 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?	(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
						To	From	Yes	No	Yes	No

Total

► \$

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

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

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

**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) KRIS DWORKOSKI	SPOUSE OF AN OFFICER	137,168	COMPENSATION IN THE AMOUNT OF \$137,168		No

**Part V Supplemental Information**

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

Return Reference

Explanation

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).**2014****Open to Public  
Inspection**Name of the organization  
VIEWPOINT EDUCATIONAL FOUNDATION**Employer identification number**

95-2242261

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	THE DRAFT FORM 990 WAS CIRCULATED AND REVIEWED IN A TRUSTEE MEETING AND POSTED ON THE TRUSTEE SECURE WEB PAGE PRIOR TO FILING
FORM 990, PART VI, SECTION B, LINE 12C	TRUSTEES AND OFFICERS REVIEW AND SIGN AN ANNUAL CODE OF UNDERSTANDING, WHICH INCLUDES A CONFLICT OF INTEREST DISCLOSURE SECTION
FORM 990, PART VI, SECTION B, LINE 15	THE TRUSTEE EXECUTIVE COMMITTEE REVIEWS THE EXECUTIVE COMPENSATION FOR THE HEAD OF SCHOOL COMPENSATION, THE COMMITTEE ENGAGED OUTSIDE CONSULTANTS FOR "SAFE HARBOR AND BENCHMARKING ANALYSES FOR THE ASSOCIATE HEADMASTER AND THE CHIEF FINANCIAL OFFICER, THE SALARIES WERE BENCHMARKED AGAINST CAIS AND NAIS SURVEY DATA PRIOR TO EXTENSION OF THE OFFERS
FORM 990, PART VI, SECTION C, LINE 19	THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST
FORM 990, PART XII, LINE 2C	THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR

SCHEDULE R  
(Form 990)

## Related Organizations and Unrelated Partnerships

2014

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

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue ServiceName of the organization  
VIEWPOINT EDUCATIONAL FOUNDATION

Employer identification number

95-2242261

**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
(1) CASTLE OAKS LLC 23620 MULHOLLAND HWY CALABASAS, CA 91302	RENTAL RESIDENCE	CA	42,000	0	

**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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	(k) Percentage ownership

**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?

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

**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 organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

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

**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

**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) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	(k) Percentage ownership
				Yes	No			Yes	No			

**Part VII Supplemental Information**

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

Return Reference	Explanation
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Schedule R (Form 990) 2014