

Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2017

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2017 calendar year or tax year beginning 2017, and ending N/A, 20 N/A

- B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name: PHI KAPPA SIGMA BERKELEY ASSOCIATES % BERKEY ASSOCIATES INC 154 RONADA AVE PREDMONT CA 94611-3912

D Employer identification number 94-6078400 E Telephone number (510) 654-2621 G Gross receipts \$ 268,124

F Name and address of principal officer DONALD SANGUINETTI (Mrs.) #2 SPRING ST ORLANDA, CA 92653

H(a) Is this a group return for subordinates? No H(b) Are all subordinates included? No H(c) Group exemption number N/A

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

J Website: NONE K Form of organization: Corporation L Year of formation: 1955 M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: ORGANIZATION OWNS/OPERATES A STUDENT MEMBERSHIP ONLY, DORMITORY, WITH MEMBERSHIP LIMITED TO (O-ED) STUDENT APPLICANTS WITH FINANCIAL NEEDS. RENTS ARE KEPT 50% RELEVANT.

Table with 7 rows (2-7a) and 2 columns (3, 4, 5, 6, 7a, 7b) containing membership and revenue data.

Main revenue and expense table with 19 rows (8-19) and 2 columns (Prior Year, Current Year) containing financial data.

Part II Signature Block

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

Sign Here: Signature of officer William T. Ruth, Date 11/15/18, Title SEC/TREASURER

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check self-employed, Firm's name, Firm's EIN, Firm's address, Phone no

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: BARROWS HOUSE, THE CORPORATION'S CO-ED DORMITORY, PROVIDES FURNISHED ROOMS & COOKING FACILITIES TO 35-45 STUDENT MEMBERS AT RENTS INTENTIONALLY KEPT AT 50% OF MARKET. LOCATED ONE BLOCK FROM THE UC BERKELEY CAMPUS, IT HAS BEEN PRIVATELY OWNED & OPERATED AT ITS PRESENT LOCATION SINCE 1957 & OTHER CAMPUS LOCATIONS SINCE 1903.

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

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

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

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

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

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

① STUDENT MEMBER HOUSING: AS DESCRIBED ABOVE, IS PROVIDED BY EXEMPT CORPORATION, EVEN THOUGH THIS IS A MEMBERS ONLY DORMITORY, MEMBERS ARE SOLICITED FROM THE GENERAL UNIVERSITY STUDENT BODY BASED ON FINANCIAL NEED. THERE ARE NO INITIATION FEES OR DUES. MOST STUDENT MEMBERS COOK THEIR OWN MEALS BECAUSE THEY CAN'T AFFORD UNIVERSITY FOOD SERVICE. MANY DO THEIR OWN LAUNDRY ON A SUN-DECK TO SAVE COIN DRYER FEES, AND ALMOST NO MEMBERS OWN CARS. THE EXEMPT CORPORATION PROVIDES MATCHING FUNDS TO HELP MEMBERS FUND SPECIAL EVENTS & MEALS & NATIONAL HOLIDAY EVENTS.

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

② SCHOLARSHIPS - EXEMPT CORPORATION: BY DIRECTOR'S RESOLUTION, \$ 25/PER STUDENT/PER MONTH IS PLACED INTO THE EDELSTEIN SCHOLARSHIP FUND. SCHOLARSHIP STIPENDS OF \$500 ARE AWARDED BASED ON NEED, ON ACADEMICS & PARTICIPATION IN ACTIVITIES OF THE ORGANIZATION. FUNDS IN THE EDELSTEIN PROGRAM ARE RESTRICTED USE, AND NOT USED FOR OTHER CORP. PURPOSES. EDELSTEIN FUNDS ARE ALSO GIVEN TO LOCAL HEALTH RELATED OR COMMUNITY SERVICE ENTITIES. THIS YEAR \$1000 WAS GIVEN TO A CAL RUGBY PLAYER'S SUPPORT GROUP, AFTER HE WAS PARALYZED AFTER A GAME INJURY.

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

③ LEADERSHIP & MANAGEMENT TRAINING: EXEMPT CORP, TRAINS STUDENT MANAGERS IN OPERATIONAL FINANCIAL & LEADERSHIP SKILLS. THE FACILITY IS ALMOST ENTIRELY MANAGED & OPERATED BY STUDENT MANAGERS & VOLUNTEERS WHO RECEIVE A DISCOUNT ON THEIR USE FEES/RENDS. A POOL OF FORMER STUDENT RESIDENTS & CORPORATE DIRECTORS PROVIDES JOB ASSISTANCE & JOB PLACEMENT. THE ONLY NON-STUDENT SUPPORT FOR THE FACILITIES OPERATIONS ON A ROUTINE BASIS IS PROVIDED BY THE CORPORATION'S TREASURER - A RETIRED FINANCIAL CONSULTANT WHO PROVIDES OF AID FINANCIAL ASSISTANCE.

4d Other program services (Describe in Schedule O.) - ONE DAY/WEER. (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
20 a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H .</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		X
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? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J .</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	N/A	
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I .</i>	N/A	
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see <u>Schedule L, Part IV instructions</u> for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	X	
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I .</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 .</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 .</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI .</i>		X
38 Did the organization complete <u>Schedule O</u> and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1a		13
b Enter the number of voting members included in line 1a, above, who are independent		12
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?	X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.		X
g		X

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **CALIFORNIA**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 - Own website
 - Another's website
 - Upon request
 - Other (explain in Schedule O) **N/A**
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. **N/A**
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records: **WILLIAM T. RUTH (SEC/TREASURER) 1542 ROLLING AVE, PIEDMONT CA, 94611 TEL. (510) 654-2021**

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DON SANGUINETTI PRES./DIRECTOR	1	X		X				-0-	-0-	-0-
(2) ALLAN KINGSTON EX VP COMMUNITY DIR.	1	X		X						
(3) KENNETH ADELMAN VP CORP COMM. DIR.	1	X		X						
(4) STEVE CALEGARI VP EVENTS/DIRECTOR	2	X		X						
(5) STEVE SKINNER VP LOCAL DIRECTOR	1	X		X						
(6) WILLIAM ROTH SECRETARYS DIRECTOR	12	X		X			31369	-0-	-0-	
(7) BENJAMIN BERG VP FACILITIES - DIRECTOR	1	X		X						
(8) BILL KEHR VP EVALUATIONS - DIR	1	X		X						
(9) DAVID VAN BTA VP LOCAL DIR.	1	X		X						
(10) JAMES EGAN VP ENGAGEMENT - DIR	1	X		X						
(11) BARRY WHITEFIELD VP - INSURANCE - DIR.	1	X		X						
(12) PAUL MENDLER VP CYBERSECURITY	1	X		X						
(13) JOSEPH WILBERGER VP GOVT. RELATIONS - DIR	1	X		X						
(14) BLAKE WHITTINGTON NON-PAYING STUDENT MEMBER - DIR.	4	X		X						

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			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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 **0**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE	X	X

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	---				
	b	Membership dues	1b	---				
	c	Fundraising events	1c	---				
	d	Related organizations	1d	---				
	e	Government grants (contributions)	1e	---				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	---				
	g	Noncash contributions included in lines 1a-1f \$		---				
	h	Total. Add lines 1a-1f			-0-			
Program Service Revenue	2a	RESIDENTIAL USE FEES PAID BY MEMBERS	Business Code 721301	265218	265218			
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f			265218			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		2906	-0-	-0-	-0-	
	4	Income from investment of tax-exempt bond proceeds		-0-	-0-	-0-	-0-	
	5	Royalties		-0-	-0-	-0-	-0-	
	6a	Gross rents	(i) Real	(ii) Personal				
		b	Less: rental expenses					
		c	Rental income or (loss)					
		d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b	Less: cost or other basis and sales expenses					
		c	Gain or (loss)					
		d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a	NONE				
	b	Less: direct expenses	b					
	c	Net income or (loss) from fundraising events						
	9a	Gross income from gaming activities. See Part IV, line 19	a	NONE				
b	Less: direct expenses	b						
c	Net income or (loss) from gaming activities							
10a	Gross sales of inventory, less returns and allowances	a	NONE					
b	Less: cost of goods sold	b						
c	Net income or (loss) from sales of inventory							
Miscellaneous Revenue				Business Code				
11a								
b	NONE		N/A	X	X	X	X	
c								
d	All other revenue			-0-	-0-	-0-	-0-	
e	Total. Add lines 11a-11d			-0-	-0-	-0-	-0-	
12	Total revenue. See instructions.			268124	265218	-0-	-0-	

Part IX Statement of Functional Expenses

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

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	-0-	-0-		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	9100	9100		
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	-	-	-	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	-	-	-	
7 Other salaries and wages	-	-	-	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	-	-	-	
9 Other employee benefits	-	-	-	
10 Payroll taxes	-	-	-	
11 Fees for services (non-employees):				
a Management	27169	16301	10868	
b Legal	4499	-	4499	
c Accounting	4200	2520	1680	
d Lobbying	-	-	-	
e Professional fundraising services. See Part IV, line 17	-			
f Investment management fees	-	-	-	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	-	-	-	
12 Advertising and promotion	-	-	-	
13 Office expenses	694	347	347	
14 Information technology	-	-	-	
15 Royalties	-	-	-	
16 Occupancy	123928	123928	-	
17 Travel	-	-	-	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	-	-	-	
19 Conferences, conventions, and meetings	635	-	635	
20 Interest	-	-	-	
21 Payments to affiliates	-	-	-	
22 Depreciation, depletion, and amortization	30265	30265	-	
23 Insurance OFFICER/DIRECTORS	2990	-	2990	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a BANK FEES	115	115	-	
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	203595	182,576	21919	
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	7431	1	9728
	2	Savings and temporary cash investments	1,083,215	2	1,436,75
	3	Pledges and grants receivable, net	—	3	—
	4	Accounts receivable, net	—	4	—
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	—	5	—
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	N/A	6	—
	7	Notes and loans receivable, net	—	7	—
	8	Inventories for sale or use	—	8	—
	9	Prepaid expenses and deferred charges	—	9	—
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,218,132		
	b	Less: accumulated depreciation	10b 757,970	10c	460,162
	11	Investments—publicly traded securities	490,427	11	105,868
	12	Investments—other securities. See Part IV, line 11	105,205	12	—
	13	Investments—program-related. See Part IV, line 11	—	13	—
	14	Intangible assets	—	14	—
	15	Other assets. See Part IV, line 11	—	15	—
16	Total assets. Add lines 1 through 15 (must equal line 34)	1,686,278	16	1,719,433	
Liabilities	17	Accounts payable and accrued expenses	—	17	—
	18	Grants payable	—	18	—
	19	Deferred revenue	—	19	—
	20	Tax-exempt bond liabilities	—	20	—
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	—	21	—
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	—	22	—
	23	Secured mortgages and notes payable to unrelated third parties	265,061	23	—
	24	Unsecured notes and loans payable to unrelated third parties	1235	24	—
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	—	25	—
	26	Total liabilities. Add lines 17 through 25	266,296	26	234,533
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	—	27	—
	28	Temporarily restricted net assets	N/A	28	—
	29	Permanently restricted net assets	—	29	—
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds	N/A	30	—
	31	Paid-in or capital surplus, or land, building, or equipment fund	—	31	—
	32	Retained earnings, endowment, accumulated income, or other funds	1,419,982	32	1,484,900
33	Total net assets or fund balances	1,419,982	33	1,484,900	
34	Total liabilities and net assets/fund balances	1,686,278	34	1,719,433	

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	268,124
2	Total expenses (must equal Part IX, column (A), line 25)	2	203,595
3	Revenue less expenses. Subtract line 2 from line 1	3	64,529
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,419,982
5	Net unrealized <u>gains</u> (losses) on investments CORPORATE BOND	5	663
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) SMALL VARIANCES IN ROUTINE BILLING	9	(274)
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,484,900

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 checked="" type="checkbox"/> Cash <input 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 <u>independent accountant</u> ? 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		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		N/A
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?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		N/A

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

PHI KAPPA SIGMA BERKELEY ASSOC, INC

Employer identification number

94-6078400

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on 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)	N/A	
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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part II Conservation Easements.

Complete if the organization answered "Yes" on 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 a 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 Tax Year
a Total number of conservation easements	
b Total acreage restricted by conservation easements	
c Number of conservation easements on a certified historic structure included in (a)	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	

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, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on 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 on 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 on Form 990, Part VIII, line 1 ▶ \$

b Assets included in Form 990, Part X ▶ \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, 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 on Part XIII

N/A

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

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

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

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

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

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

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	

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

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	50,000	 	 	50,000
b Buildings	1,089,750	 	706,777	382,973
c Leasehold improvements		 		
d Equipment	78,382	 	51,193	27,189
e Other		 		
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				460,162

SCH. D PARTS VII VIII IX X XI XII XIII } N/A

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

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

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open To Public Inspection

Name of the organization

PHI KAPPA SIGMA BERKELEY ASSOC. INC

Employer identification number

90-6078400

Part I Excess Benefit Transactions (section 501(c)(3), 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
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958. ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization. ▶ \$

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

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

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) WILLIAM RUTH	CURRENT DIRECTOR	31,369	MANAGEMENT FEES & ACCOUNTING & TAX/REP. FEES AS AN INDEPENDENT CONTRACTOR TO THE CORPORATION (See Below)	X	(SEE BELOW)
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

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

WILLIAM RUTH, THE ORGANIZATION'S MANAGING DIRECTOR IS PAID \$600/MO AGAINST 10% OF THE GROSS RECEIPTS OF THE CORPORATION, FOR SUPERVISION OF STUDENT MANAGERS, RECEIPT & ACCOUNTING FOR RENTAL FEES PAID, & REPAIR WORK DONE BY STUDENT MANAGERS & CONTRACTORS. MR RUTH RECD. A MBA DEGREE FROM THE HAAS BUSINESS SCHOOL AT UC BERKELEY IN 1968, SPECIALIZING IN CORPORATE/BANK FINANCE. HE IS A GRADUATE OF THE 6 MO. US NAVY LOGISTICS SCHOOL IN ATHENS GA, & WAS ^{CHIEF} FINANCIAL OFFICER ON A USN AMPHIBIOUS SHIP, WITH A CREW OF 300, (1964-1965.) HE HAS BEEN THE PRINCIPAL OF HIS PROPERTY MGT & FINANCIAL CONSULTING FIRM - THOMSON CO SINCE 1972. DIRECTOR RUTH'S TOTAL COMPENSATION PAID IN 2017 WAS \$31,369 - WHICH IS ALSO REPORTED ON THIS FORM 990, PART VII, SECTION A COLUMN (D) pg. 7.

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization

PHI KAPPA SIGMA BENEVOLENT ASSOC., INC.

Employer identification number

94-6078400

Part I General Information on Grants and Assistance

- 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
- 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" on 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.

1 (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
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

NONE MORE THAN \$5000

- Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
- Enter total number of other organizations listed in the line 1 table

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50055P

Schedule I (Form 990) (2017)

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on 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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 UC BERKELEY CA. TUITION & HOUSING GRANTS OF \$500 EACH RUGBY INJURY RECOVERY GRANT	16	\$ 500 EACH.	- 0 -	\$ 8000 TOTAL CASH	N/A
2 UHURU HEALTH FAIR OAKLAND, CA	1	\$ 1000	- 0 -	\$ 1000 TOTAL CASH	N/A
3	1	\$ 100	- 0 -	100 TOTAL CASH	N/A
4					
5					
6					
7					

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

PART III LINE 1 A SELECTION OF UC BERKELEY ARE ASKED TO SUBMIT A BRIEF ESSAY ON WHY THEY SHOULD RECEIVE AN ASSISTANCE GRANT OF \$500/EACH, BASED ON FINANCIAL NEED & PARTICIPATION IN STUDENT & LEADERSHIP ACTIVITIES.

LINE 2 IN 2017 16 GRANTS OF \$500 EACH WERE AWARDED, BY THE EDDELLATE FUND. IN 2017 A CAL RUGBY TEAM PLAYER RECEIVED SPINAL INJURIES IN A GAME & HIS FAMILY NEEDED HELP PAYING FOR EXTENSIVE TREATMENT. \$1000 IN CASH WAS DONATED, BY THE EDDELLATE FUND

LINE 3 UHURU HAS BEEN SUPPORTING THE OAKLAND COMMUNITY FOR 30 YEARS IN APRIL 2017 IT HELD A HEALTH FAIR IN OAKLAND. THEY WERE GIVEN A \$100 GRANT FROM THE EDDELLATE FUND.

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.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization

PHI KAPPA SIGMA BERKELEY ASSOC., INC.

Employer identification number

94-6078400

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

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

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

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

THE DECISIONS ON MAJOR ITEMS ARE MADE BY THE BOARD.

NO REGULAR MEMBER OR BOARD MEMBER CAN HAVE A FINANCIAL
STAKE IN ANY ASSETS OF THE CORPORATION. IN THE EVENT ANY

ASSETS ARE SOLD ALL RECEIPTS REVERT TO THE ENDLATE SCHOLARSHIP

FUND. IF THE EXEMPT CORP IS DISSOLVED OR TERMINATED -- ALL ITS
NET ASSETS REVERT TO DESIGNATED ^{NON-PROFIT 501(c)(3)} SCHOLARSHIP FUNDS.

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

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

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

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

Name of the organization

PHI KAPPA SIGMA BERKELEY ASSOC. INC

Employer identification number

94-607840

CONTINUED FROM PREVIOUS PAGE

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

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