

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.

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

OMB No. 1545-0047
2019
Open to Public Inspection

A For the **2019** calendar year, or tax year beginning **06-01-2019**, and ending **05-31-2020**

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

C Name of organization
CALIFORNIA LUTHERAN UNIVERSITY

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
60 WEST OLSEN ROAD MC 1200

City or town, state or province, country, and ZIP or foreign postal code
THOUSAND OAKS, CA 913602700

D Employer identification number
95-2962604

E Telephone number
(805) 493-3181

F Name and address of principal officer:
LORI VARLOTTA
60 WEST OLSEN ROAD M/C 1200
THOUSAND OAKS, CA 913602700

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
If "No," attach a list. (see instructions)
H(c) Group exemption number ▶

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

J Website: ▶ WWW.CALLUTHERAN.EDU

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1959

M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
CLU IS AN INSTITUTION OFFERING UNDERGRADUATE AND GRADUATE DEGREES IN THE LIBERAL ARTS AND SCIENCES.

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)	32
4 Number of independent voting members of the governing body (Part VI, line 1b)	30
5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	2,598
6 Total number of volunteers (estimate if necessary)	100
7a Total unrelated business revenue from Part VIII, column (C), line 12	172,552
7b Net unrelated business taxable income from Form 990-T, line 39	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	12,764,600	19,845,989
9 Program service revenue (Part VIII, line 2g)	166,997,378	169,423,161
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	7,217,807	13,248,257
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	54,324	24,676
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	187,034,109	202,542,083
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	59,832,869	64,920,972
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)	75,086,131	77,640,681
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 2,942,126		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	48,707,806	43,204,253
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	183,626,806	185,765,906
19 Revenue less expenses. Subtract line 18 from line 12	3,407,303	16,776,177
	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	358,322,342	379,855,133
21 Total liabilities (Part X, line 26)	106,417,756	111,251,268
22 Net assets or fund balances. Subtract line 21 from line 20	251,904,586	268,603,865

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
Date 2021-02-22

LORI VARLOTTA PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date 2021-02-22 Check if self-employed PTIN P00366884

Firm's name ▶ MOSS ADAMS LLP Firm's EIN ▶ 91-0189318

Firm's address ▶ 10960 WILSHIRE BLVD SUITE 1100 Phone no. (310) 477-0450
LOS ANGELES, CA 90024

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:

CALIFORNIA LUTHERAN UNIVERSITY IS A SELECTIVE COMPREHENSIVE INSTITUTION OFFERING UNDERGRADUATE AND GRADUATE DEGREES IN THE LIBERAL ARTS AND SCIENCES AND PROFESSIONAL FIELDS. ROOTED IN THE LUTHERAN TRADITION OF CHRISTIAN FAITH, THE UNIVERSITY ENCOURAGES CRITICAL INQUIRY INTO MATTERS OF BOTH FAITH AND REASON. THE MISSION OF THE UNIVERSITY IS TO EDUCATE LEADERS FOR A GLOBAL SOCIETY WHO ARE STRONG IN CHARACTER AND JUDGMENT, CONFIDENT IN THEIR IDENTITY AND VOCATION, AND COMMITTED TO SERVICE AND JUSTICE.

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 \$ 115,771,860 including grants of \$ 64,780,480) (Revenue \$ 148,265,374)
See Additional Data

4b (Code:) (Expenses \$ 24,491,511 including grants of \$ 0) (Revenue \$ 1,001,272)
See Additional Data

4c (Code:) (Expenses \$ 13,835,058 including grants of \$ 0) (Revenue \$ 16,737,382)
See Additional Data

(Code:) (Expenses \$ 13,686,497 including grants of \$ 140,492) (Revenue \$ 2,865,708)
HIGHER EDUCATION ACADEMIC SUPPORT DEPARTMENTS INCLUDE UNIVERSITY LIBRARY, COMPUTER & MEDIA LABS, AND FACULTY DEVELOPMENT PROGRAMS. PUBLIC SERVICE DEPARTMENTS INCLUDE THE DAY CARE CENTER, KCLU (PUBLIC RADIO STATION) AND EVENT SERVICES TO SERVE THE COMMUNITY.

4d Other program services (Describe in Schedule O.)
(Expenses \$ 13,686,497 including grants of \$ 140,492) (Revenue \$ 2,865,708)

4e Total program service expenses ► 167,784,926

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No response. Rows include questions 1 through 21, with sub-questions a-f for questions 11 and 14. Each row has a corresponding 'Yes' or 'No' in the final column.

Part IV Checklist of Required Schedules (continued)

Table with 3 main columns: Question/Description, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, excess benefit transactions, and related parties.

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 []

Table with 3 main columns: Question/Description, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with 5 columns: Question, 1a, 1b, Yes, No. Rows include: 1a Enter the number of voting members... 32; 1b Enter the number of voting members included in line 1a... 30; 2 Did any officer, director, trustee, or key employee have a family relationship...; 3 Did the organization delegate control over management duties...; 4 Did the organization make any significant changes to its governing documents...; 5 Did the organization become aware during the year of a significant diversion of the organization's assets...; 6 Did the organization have members or stockholders...; 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...; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body...; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body...; 8b Each committee with authority to act on behalf of the governing body...; 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...

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

Table with 5 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates...; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes...; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form...; 11b 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...; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts...; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done...; 13 Did the organization have a written whistleblower policy...; 14 Did the organization have a written document retention and destruction policy...; 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? 15a The organization's CEO, Executive Director, or top management official...; 15b Other officers or key employees of the organization...; 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...; 16b 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...

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 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-A 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 [x] 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: CALIFORNIA LUTHERAN UNIVERSITY ATTN TOM MARSH 60 WEST OLSEN ROAD M/C 1200 THOUSAND OAKS, CA 913602700 (805) 493-3181

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	78,955		
	d Related organizations	1d	23,230		
	e Government grants (contributions)	1e	7,618,499		
	f All other contributions, gifts, grants, and similar amounts not included above	1f	12,125,305		
	g Noncash contributions included in lines 1a - 1f: \$	1g	2,543,991		
	h Total. Add lines 1a-1f		19,845,989		

Program Service Revenue			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
		Business Code				
2a TUITION AND FEES		611310	148,494,468	148,494,468		
b RESIDENT HALLS		721000	10,985,713	10,985,713		
c CAFETERIA		611310	4,997,781	4,997,781		
d EDUCATIONAL PROGRAMS		611310	1,217,320	1,217,320		
e AUXILIARY INCOME		722210	1,118,945	1,118,945		
f All other program service revenue			2,608,934	2,055,509	197,473	355,952
g Total. Add lines 2a-2f.			169,423,161			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			1,901,343		-64,436	1,965,779	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6a Gross rents		(i) Real					
			(ii) Personal		46,407			
		b Less: rental expenses	6b		6,892			
		c Rental income or (loss)	6c		39,515			
	d Net rental income or (loss)			39,515		39,515		
	7a Gross amount from sales of assets other than inventory		(i) Securities	45,675,424	12,143,656			
			(ii) Other					
		b Less: cost or other basis and sales expenses	7b	45,027,038	1,445,128			
		c Gain or (loss)	7c	648,386	10,698,528			
	d Net gain or (loss)			11,346,914			11,346,914	
	8a Gross income from fundraising events (not including \$ 78,955 of contributions reported on line 1c). See Part IV, line 18							
			8a		13,090			
		b Less: direct expenses	8b		27,929			
	c Net income or (loss) from fundraising events			-14,839			-14,839	
	9a Gross income from gaming activities. See Part IV, line 19							
			9a					
		b Less: direct expenses	9b					
c Net income or (loss) from gaming activities								
10a Gross sales of inventory, less returns and allowances								
		10a						
	b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory								
11a Miscellaneous Revenue		Business Code						
b								
c								
d All other revenue								
e Total. Add lines 11a-11d								
12 Total revenue. See instructions				202,542,083	168,869,736	172,552	13,653,806	

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	140,492	140,492		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	64,780,480	64,780,480		
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	2,839,501	865,194	1,691,800	282,507
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	58,315,732	44,638,482	12,158,942	1,518,308
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	4,193,031	3,055,785	1,013,527	123,719
9 Other employee benefits	8,107,992	4,120,846	3,774,280	212,866
10 Payroll taxes	4,184,425	3,164,696	900,714	119,015
11 Fees for services (non-employees):				
a Management	2,048,093	930,474	907,559	210,060
b Legal	564,263	3,544	541,729	18,990
c Accounting	226,865		226,865	
d Lobbying	60,000		60,000	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	510,505		510,505	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	333,395	280,327	53,068	
12 Advertising and promotion	1,385,491	1,025,252	355,551	4,688
13 Office expenses	6,318,709	4,140,684	1,938,831	239,194
14 Information technology	2,706,166	485,280	2,211,457	9,429
15 Royalties				
16 Occupancy	5,862,497	2,225,272	3,632,217	5,008
17 Travel	1,922,924	1,621,835	248,492	52,597
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	747,861	613,745	123,486	10,630
20 Interest	2,086,404	1,898,685	187,719	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	7,466,298	6,928,521	537,777	
23 Insurance	859,157	160,176	698,981	
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 STUDENT DINING SERVICES	4,060,919	3,914,450	123,615	22,854
b ALLOCATION OF DEPT EXP	0	17,838,981	-17,838,981	
c				
d				
e All other expenses	6,044,706	4,951,725	980,720	112,261
25 Total functional expenses. Add lines 1 through 24e	185,765,906	167,784,926	15,038,854	2,942,126
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 IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	17,336	1	30,650
	2 Savings and temporary cash investments	76,916,517	2	72,537,000
	3 Pledges and grants receivable, net	6,594,928	3	5,300,733
	4 Accounts receivable, net	4,742,537	4	3,822,312
	5 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	38,593	8	18,408
	9 Prepaid expenses and deferred charges	2,326,665	9	2,159,979
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	252,134,989		
	b Less: accumulated depreciation	99,430,937		
	11 Investments—publicly traded securities	110,414,830	11	121,643,680
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11	3,467,146	13	3,704,227
	14 Intangible assets	475,000	14	475,000
	15 Other assets. See Part IV, line 11	17,899,420	15	17,459,092
16 Total assets. Add lines 1 through 15 (must equal line 34)	358,322,342	16	379,855,133	
Liabilities	17 Accounts payable and accrued expenses	17,543,251	17	20,399,837
	18 Grants payable		18	
	19 Deferred revenue	2,176,766	19	2,112,612
	20 Tax-exempt bond liabilities	81,803,339	20	77,021,276
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	513,319	21	529,318
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	4,381,081	25	11,188,225
	26 Total liabilities. Add lines 17 through 25	106,417,756	26	111,251,268
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	147,944,199	27	160,169,946
	28 Net assets with donor restrictions	103,960,387	28	108,433,919
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	251,904,586	32	268,603,865	
33 Total liabilities and net assets/fund balances	358,322,342	33	379,855,133	

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	202,542,083
2	Total expenses (must equal Part IX, column (A), line 25)	2	185,765,906
3	Revenue less expenses. Subtract line 2 from line 1	3	16,776,177
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	251,904,586
5	Net unrealized gains (losses) on investments	5	446,243
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	-523,141
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	268,603,865

Part XII Financial Statements and Reporting

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

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
 If 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:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		No
2b	Yes	
2c	Yes	
3a	Yes	
3b	Yes	

Additional Data

Software ID:

Software Version:

EIN: 95-2962604

Name: CALIFORNIA LUTHERAN UNIVERSITY

Form 990 (2019)

Form 990, Part III, Line 4a:

HIGHER EDUCATION: PROVIDED QUALITY EDUCATION FOR UNDERGRADUATE STUDENTS AND GRADUATE STUDENTS. CALIFORNIA LUTHERAN UNIVERSITY OFFERS UNDERGRADUATE, GRADUATE AND CONTINUING EDUCATION PROGRAMS THROUGH ITS COLLEGE OF ARTS AND SCIENCES, SCHOOL OF MANAGEMENT, GRADUATE SCHOOL OF EDUCATION, GRADUATE SCHOOL OF PSYCHOLOGY AND PACIFIC LUTHERAN THEOLOGICAL SEMINARY. THE UNIVERSITY OFFERS 38 UNDERGRADUATE MAJORS AND 34 UNDERGRADUATE MINORS ARE OFFERED THROUGH OUR UNDERGRADUATE PROGRAMS. MASTER'S DEGREE PROGRAMS ARE OFFERED IN EDUCATION, BUSINESS ADMINISTRATION, PUBLIC POLICY AND ADMINISTRATION, COMPUTER SCIENCE, PSYCHOLOGY, INFORMATION SYSTEMS AND TECHNOLOGY, ECONOMICS, DIVINITY, ARTS, AND THEOLOGICAL STUDIES. THE UNIVERSITY OFFERS DOCTORAL PROGRAMS IN EDUCATIONAL LEADERSHIP, HIGHER EDUCATION LEADERSHIP, AND CLINICAL PSYCHOLOGY PH.D.

Form 990, Part III, Line 4b:

STUDENT SERVICES: THIS PROGRAM PROVIDES SUPPORT FOR STUDENT LIFE ACTIVITIES, ATHLETICS, STUDENT HEALTH AND OTHER SERVICES TO STUDENTS.

Form 990, Part III, Line 4c:

AUXILIARY OPERATION: IT IS CALIFORNIA LUTHERAN UNIVERSITY'S MISSION TO BE A RESIDENTIAL CAMPUS. THE MAJORITY OF THE TRADITIONAL UNDERGRADUATE STUDENT POPULATION RESIDES ON CAMPUS TO ATTEND EDUCATIONAL PROGRAMS.

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
KIMBALL CHRIS PRESIDENT	40.00 0.30	X		X				475,493	0	56,524
DAVIS KAREN VP, ADMINISTRATION & FINANCE	40.00 0.30			X				282,955	0	29,885
NEILSON LEANNE PROVOST/VP, ACADEMIC AFFAIRS	40.00 0.00				X			269,252	0	35,833
BIDDINGS-MURO REGINA VP, UNIVERSITY ADVANCEMENT	40.00 0.30				X			249,231	0	31,370
APFELTHALER GERHARD DEAN, SCHOOL OF MANAGEMENT	40.00 0.00				X			239,011	0	32,955
DOMICONE HARRY PROFESSOR/DIRECTOR OF IMBA	40.00 0.00					X		220,934	0	21,166
WARD MATTHEW VP, ENROLLMENT MANAGEMENT & MARKETING	40.00 0.00				X			192,812	0	31,278
VAN OMMEREN RYAN ASSOCIATE VP, FACILITY OPERATIONS	40.00 0.00				X			192,694	0	29,946
VAIMAN VLAD PROFESSOR	40.00 0.00					X		190,192	0	28,238
GERSON MICHAEL PROFESSOR	40.00 0.00					X		196,243	0	21,650

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ROPER MELINDA VP, STUDENT AFFAIRS/DEAN OF STUDENTS	40.00 0.00				X			186,430	0	29,583
MARCEY DAVID PROFESSOR	40.00 0.00					X		183,905	0	22,011
DAMOOEI JAMSHID PROFESSOR	40.00 0.00					X		176,836	0	25,381
PARHAM PATRICIA ASSISTANT VP, HUMAN RESOURCES	40.00 0.00				X			181,520	0	19,312
GUERRERO VERONICA FACULTY CHAIR/BOARD MEMBER	40.00 0.00	X		X				127,679	0	20,934
WEE ALLISON FACULTY CHAIR BOARD MEMBER THRU 10/19	40.00 0.00	X		X				98,655	0	16,923
BASMAJIAN JOHN ASCLU PRESIDENT 2019-20/BOARD	1.00 0.00	X						3,594	0	0
LUNDEEN-SMUCK SUSAN CHAIR OF THE BOARD	1.00 0.00	X		X				0	0	0
OVERTON JIM VICE CHAIR	1.00 0.00	X		X				0	0	0
CAMARILLO BILL SECRETARY	1.00 0.00	X		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 employee	Former			
ARAGON CANDICE BOARD MEMBER	1.00 0.00	X						0	0	0
BAUMHEFNER LINDA BOARD MEMBER	1.00 0.30	X						0	0	0
BESSEY REV JIM BOARD MEMBER	1.00 0.00	X						0	0	0
BINSLEY ANDREW BOARD MEMBER	1.00 0.00	X						0	0	0
BOYNTON ANN BOARD MEMBER	1.00 0.00	X						0	0	0
BROHAUGH WALLACE BOARD MEMBER THRU 10/19	1.00 0.30	X						0	0	0
CHADWICK SUE BOARD MEMBER	1.00 0.00	X						0	0	0
DOWNES TRACY BOARD MEMBER	1.00 0.00	X						0	0	0
ERICKSON DENNIS BOARD MEMBER	1.00 0.00	X						0	0	0
FOSTER RANDALL BOARD MEMBER	1.00 0.00	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 employee	Former			
GILBERT ROD BOARD MEMBER	1.00 0.30	X						0	0	0
HANSON REV MARK BOARD MEMBER	1.00 0.00	X						0	0	0
HOLMERUD REV MARK BOARD MEMBER	1.00 0.00	X						0	0	0
IRWIN JON BOARD MEMBER	1.00 0.00	X						0	0	0
LARSEN JUDY BOARD MEMBER	1.00 0.00	X						0	0	0
LEDERER JILL BOARD MEMBER	1.00 0.00	X						0	0	0
LEMMO RICK BOARD MEMBER	1.00 0.00	X						0	0	0
MCNEIL MALCOLM BOARD MEMBER	1.00 0.00	X						0	0	0
NAGLER REV DAVID BOARD MEMBER	1.00 0.00	X						0	0	0
NAUSIN REV FRANK BOARD MEMBER	1.00 0.00	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 employee	Former			
NEBENS CARRIE BOARD MEMBER	1.00 0.00	X						0	0	0
OLSON KAREN BOARD MEMBER	1.00 0.00	X						0	0	0
PAPAGEORGE DEBRA BOARD MEMBER	1.00 0.30	X						0	0	0
ROBBINS DENNIS BOARD MEMBER	1.00 0.00	X						0	0	0
RULON ERIN BOARD MEMBER THRU 10/19	1.00 0.00	X						0	0	0
SOULES MIKE BOARD MEMBER	1.00 0.00	X						0	0	0
STEGEMOELLER MARK BOARD MEMBER THRU 10/19	1.00 0.30	X						0	0	0
SWEENEY DEBORAH BOARD MEMBER	1.00 0.00	X						0	0	0
YOUNG RUSSELL BOARD MEMBER	1.00 0.30	X						0	0	0

SCHEDULE A
(Form 990 or 990-EZ)

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

OMB No. 1545-0047
2019
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
CALIFORNIA LUTHERAN UNIVERSITY

Employer identification number
95-2962604

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 12, 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 (Form 990 or 990-EZ).)
- 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 agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10 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.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 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 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - 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- 10 above (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		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	12,942,832	17,206,167	10,292,617	12,764,600	19,845,989	73,052,205
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3	12,942,832	17,206,167	10,292,617	12,764,600	19,845,989	73,052,205
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) . . .						8,536,412
6 Public support. Subtract line 5 from line 4.						64,515,793

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4. . .	12,942,832	17,206,167	10,292,617	12,764,600	19,845,989	73,052,205
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . .	980,168	1,254,361	1,109,633	3,239,716	1,965,779	8,549,657
9 Net income from unrelated business activities, whether or not the business is regularly carried on. . .		38,361				38,361
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .						
11 Total support. Add lines 7 through 10						81,640,223
12 Gross receipts from related activities, etc. (see instructions)					12	790,215,361

13 First five years. 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 **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	79.020 %
15 Public support percentage for 2018 Schedule A, Part II, line 14	15	79.380 %

- 16a 33 1/3% support test—2019.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% support test—2018.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 17a 10%-facts-and-circumstances test—2019.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization
- b 10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . .						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c	Add lines 7a and 7b.						
8	Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶		(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9	Amounts from line 6.						
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . .						
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c	Add lines 10a and 10b.						
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2019 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2018 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2019 (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from 2018 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support tests—2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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 (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ) .</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>		

Part IV Supporting Organizations (continued)

		Yes	No
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? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

		Yes	No
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? <i>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.</i>		
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? <i>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.</i>		

Section C. Type II Supporting Organizations

		Yes	No
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)? <i>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).</i>		

Section D. All Type III Supporting Organizations

		Yes	No
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, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

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	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> 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? <i>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.</i>	Yes	No
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? <i>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.</i>		
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? <i>Provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	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)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019:			
a From 2014.			
b From 2015.			
c From 2016.			
d From 2017.			
e From 2018.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7:			
\$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015.			
b Excess from 2016.			
c Excess from 2017.			
d Excess from 2018.			
e Excess from 2019.			

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

990 Schedule A, Supplemental Information

Return Reference	Explanation
PART I, LINE 2:	THE UNIVERSITY RECEIVED TAX EXEMPTION AS A SCHOOL UNDER IRC 170(B)(1)(A)(II), HOWEVER, IT IS COMPLETING PART II OF SCHEDULE A TO SHOW THAT IT MEETS THE PUBLIC SUPPORT TEST UNDER 170(B)(1)(A)(VI).

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities
For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.
▶Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019
Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization CALIFORNIA LUTHERAN UNIVERSITY	Employer identification number 95-2962604
--	--

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")
- Political campaign activity expenditures (see instructions) ▶ \$ _____
- Volunteer hours for political campaign activities (see instructions)

Part I-B Complete if the organization is exempt under section 501(c)(3).

- Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b..... ▶ \$ _____
- Did the filing organization file **Form 1120-POL** for this year? Yes No
- Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1				
2				
3				
4				
5				
6				

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures). 
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)	60,000	60,000												
c Total lobbying expenditures (add lines 1a and 1b)	60,000	60,000												
d Other exempt purpose expenditures	182,766,256	171,241,596												
e Total exempt purpose expenditures (add lines 1c and 1d)	182,826,256	171,301,596												
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000	1,000,000												
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>			If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)	250,000	250,000												
h Subtract line 1g from line 1a. If zero or less, enter -0-	0	0												
i Subtract line 1f from line 1c. If zero or less, enter -0-	0	0												
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
2a Lobbying nontaxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
c Total lobbying expenditures	67,000	60,000	60,000	60,000	247,000
d Grassroots nontaxable amount	250,000	250,000	250,000	250,000	1,000,000
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
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TY 2019 Affiliated Group Schedule

Name: CALIFORNIA LUTHERAN UNIVERSITY

EIN: 95-2962604

Affiliated Group Business Name: CALIFORNIA LUTHERAN EDUCATIONAL FOUNDATION

Address. Either US or Foreign Type: 60 WEST OLSEN ROAD M/C 1200
THOUSAND OAKS, CA 913602700

EIN: 95-3962604

Electing Organization Checkbox:

Total Grassroots Lobbying: 0

Total Direct Lobbying: 0

Total Lobbying Expenditures: 0

Other Exempt Purpose Expenditures: 23,230

Total Exempt Purpose Expenditures: 23,230

Lobbying Nontaxable Amount: 4,646

Grassroots Nontaxable Amount: 1,162

Tot Lobbying Grassroot Minus Non Tx: 0

Tot Lobby Expend Mns Lobbying Non Tx: 0

Share Of Excess Lobbying: 0

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No. 1545-0047
2019
Open to Public Inspection

▶ **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.**

Name of the organization
CALIFORNIA LUTHERAN UNIVERSITY

Employer identification number
95-2962604

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)		
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" 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 an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, 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 ▶ \$ _____ 0

(ii) Assets included in Form 990, Part X ▶ \$ _____ 0

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:

- c** Beginning balance
- d** Additions during the year
- e** Distributions during the year
- f** Ending balance

	Amount
1c	
1d	
1e	
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 in Part XIII

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	106,630,280	108,329,603	97,994,018	92,083,745	92,479,496
b Contributions	14,938,445	1,521,840	10,021,647	938,212	3,125,950
c Net investment earnings, gains, and losses	-718,074	1,965,488	5,107,688	8,756,251	75,409
d Grants or scholarships					
e Other expenditures for facilities and programs	5,333,738	5,186,651	4,793,750	3,784,189	3,597,111
f Administrative expenses					
g End of year balance	115,516,913	106,630,280	108,329,603	97,994,018	91,083,745

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

- a** Board designated or quasi-endowment ▶ 34.960 %
- b** Permanent endowment ▶ 52.210 %
- c** Temporarily restricted endowment ▶ 12.830 %

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:

- (i)** unrelated organizations
- (ii)** related organizations

	Yes	No
3a(i)	Yes	
3a(ii)	Yes	
3b	Yes	

- b** If "Yes" on 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		2,479,994		2,479,994
b Buildings		156,899,368	62,824,717	94,074,651
c Leasehold improvements		38,305,713	22,518,687	15,787,026
d Equipment		16,638,762	12,060,248	4,578,514
e Other		37,811,152	2,027,285	35,783,867
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				152,704,052

Part VII Investments—Other Securities.

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

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

Part VIII Investments—Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(1) ANNUITIES PAYABLE	4,439,779
(2) GOVERNMENT GRANTS REFUNDABLE	1,445,134
(3) LEASE LIABILITY	5,303,312
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	11,188,225

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' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	136,545,193
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	446,243	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	-1,216,584	
e	Add lines 2a through 2d			2e -770,341
3	Subtract line 2e from line 1			3 137,315,534
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	510,505	
b	Other (Describe in Part XIII.)	4b	64,716,044	
c	Add lines 4a and 4b			4c 65,226,549
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)			5 202,542,083

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	120,481,813
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	6,892	
e	Add lines 2a through 2d			2e 6,892
3	Subtract line 2e from line 1			3 120,474,921
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	510,505	
b	Other (Describe in Part XIII.)	4b	64,780,480	
c	Add lines 4a and 4b			4c 65,290,985
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)			5 185,765,906

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
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 95-2962604

Name: CALIFORNIA LUTHERAN UNIVERSITY

Supplemental Information

Return Reference	Explanation
PART III, LINE 4:	PAINTINGS AND SCULPTURES BY VARIOUS ARTISTS.

Supplemental Information

Return Reference	Explanation
PART IV, LINE 2B:	<p>DEPOSITS HELD IN TRUST FOR OTHERS REPRESENTS GIFTS RECEIVED BY THE UNIVERSITY WHERE A PORTION OF THE GIFT BENEFITS OTHER NONPROFIT ORGANIZATIONS. THE UNIVERSITY PROVIDES INVESTMENT MANAGEMENT SERVICES FOR THOSE OTHER ORGANIZATIONS' ENDOWMENT OR RESERVE FUNDS. EACH ORGANIZATION'S INTEREST IS DETERMINED THROUGH A UNITIZATION PROCESS BASED ON THE FAIR VALUE OF THE ASSETS PLACED IN THE POOL BY EACH PARTICIPANT. INVESTMENT INCOME AND NET REALIZED AND UNREALIZED GAINS AND LOSSES ARE ALLOCATED EQUITABLY BASED ON THE NUMBER OF UNITS ASSIGNED TO EACH PARTICIPANT. A LIABILITY IS RECORDED AT THE ESTIMATED FAIR VALUE OF ASSETS DEPOSITED WITH THE UNIVERSITY. AT MAY 31, 2020, THE BALANCE THAT WAS HELD IN CUSTODY BY THE UNIVERSITY AMOUNTED TO \$698,473.</p>

Supplemental Information

Return Reference	Explanation
PART V, LINE 4:	THE QUASI ENDOWMENT IS INTENDED TO SUPPLEMENT THE UNIVERSITY'S OPERATING FUNDS. PERMANENTLY AND TEMPORARILY (TERM) RESTRICTED ENDOWMENTS ARE DESIGNATED TO FUND SCHOLARSHIPS FOR STUDENTS, PROFESSORSHIPS, UNIVERSITY PROGRAMS, AND BUILDING MAINTENANCE.

Supplemental Information

Return Reference	Explanation
PART X, LINE 2:	THE UNIVERSITY FOLLOWS THE ACCOUNTING STANDARDS FOR CONTINGENCIES IN EVALUATING UNCERTAIN TAX POSITIONS. THIS GUIDANCE PRESCRIBES RECOGNITION THRESHOLD PRINCIPLES FOR THE CONSOLIDATED FINANCIAL STATEMENTS RECOGNITION OF TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN THAT ARE NOT CERTAIN TO BE REALIZED. NO LIABILITY HAS BEEN RECOGNIZED BY THE UNIVERSITY FOR UNCERTAIN TAX POSITIONS AS OF MAY 31, 2020.

Supplemental Information

Return Reference	Explanation
PART XI, LINE 2D - OTHER ADJUSTMENTS:	RENTAL EXPENSES 6,892. FOUNDATION'S REVENUE REPORTED ON A SEPARATE RETURN -635,899. ACTUARIAL ADJUSTMENT -587,577.

Supplemental Information

Return Reference	Explanation
PART XI, LINE 4B - OTHER ADJUSTMENTS:	SCHOLARSHIPS 64,780,480. UNRELATED BUSINESS INCOME FROM PARTNERSHIPS -64,436.

Supplemental Information

Return Reference	Explanation
PART XII, LINE 2D - OTHER ADJUSTMENTS:	RENTAL EXPENSES 6,892.

Supplemental Information

Return Reference	Explanation
PART XII, LINE 4B - OTHER ADJUSTMENTS:	SCHOLARSHIPS 64,780,480.

SCHEDULE E
(Form 990 or 990-EZ)

Schools

OMB No. 1545-0047

2019

Open to Public Inspection

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**
▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990EZ for the latest information.**

Department of the Treasury

Name of the organization

CALIFORNIA LUTHERAN UNIVERSITY

Employer identification number

95-2962604

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	Yes	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	Yes	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space use Part II.	Yes	
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	Yes	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	Yes	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	Yes	
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.	Yes	
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		No
b Admissions policies?		No
c Employment of faculty or administrative staff?		No
d Scholarships or other financial assistance?		No
e Educational policies?		No
f Use of facilities?		No
g Athletic programs?		No
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		No
6a Does the organization receive any financial aid or assistance from a governmental agency?	Yes	
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.		No
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II.	Yes	

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	(1) RACIAL NONDISCRIMINATION POLICY IS INCLUDED IN A RESOLUTION OF THE BOARD OF REGENTS (GOVERNING BODY) (2) THE MATERIAL IS LOCATED ON APPLICATIONS (HARD COPY AND ONLINE). (3) STATEMENT - CALIFORNIA LUTHERAN UNIVERSITY IS COMMITTED TO ENSURING EQUAL OPPORTUNITY TO ALL PERSONS, AND DOES NOT DISCRIMINATE ON THE BASIS OF SEX, RACE, COLOR, RELIGION, AGE, SEXUAL ORIENTATION, MARITAL STATUS, VETERAN'S STATUS, NATIONAL ORIGIN, OR ETHNIC ORIGIN. NO QUALIFIED INDIVIDUAL IS EXCLUDED FROM ADMISSION, EMPLOYMENT, PARTICIPATION IN ANY EDUCATIONAL PROGRAM, ACTIVITY, OR FACILITY BY REASON OF DISABILITY, PROVIDING THE INDIVIDUAL CAN PROPERLY PERFORM WITH REASONABLE ACCOMMODATION. (4) RACIALLY NON-DISCRIMINATORY POLICY IS POSTED ON CLU'S WEBSITE AT THE FOLLOWING ADDRESS: HTTPS://WWW.CALLUTHERAN.EDU/DIVERSITY-INITIATIVE/POLICIES.HTML
SCHEDULE E, PART I, LINE 6	FEDERAL AND LOCAL FINANCIAL AID AND GRANTS.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
CALIFORNIA LUTHERAN UNIVERSITY

Employer identification number
95-2962604

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

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3** Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
See Add'l Data					
3a Sub-total	0	0			1,293,637
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	0			1,293,637

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

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

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

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* . Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).* Yes No

Part V Supplemental Information

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

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 3:	DIRECT COSTS

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART III ACCOUNTING METHOD:	

Additional Data

Software ID:

Software Version:

EIN: 95-2962604

Name: CALIFORNIA LUTHERAN UNIVERSITY

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	STUDY ABROAD	69,218
CENTRAL AMERICA AND THE CARIBBEAN - ANTIGUA & BARBUDA, ARUBA, BAHAMAS,	0	0	INVESTMENTS		899,886

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	INVESTMENTS		324,533

Part II Fundraising Events. Complete if the organization answered "Yes" on 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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		VC GOLF TOURNAMENT (event type)	CNL CELEBRATION (event type)	2 (total number)	(add col. (a) through col. (c))
1	Gross receipts	73,295	18,750		92,045
2	Less: Contributions	62,905	16,050		78,955
3	Gross income (line 1 minus line 2)	10,390	2,700		13,090
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	2,643			2,643
	6 Rent/facility costs	20,684			20,684
	7 Food and beverages	2,503			2,503
	8 Entertainment	993			993
	9 Other direct expenses		1,106		1,106
10	Direct expense summary. Add lines 4 through 9 in column (d) ▶				27,929
11	Net income summary. Subtract line 10 from line 3, column (d) ▶				-14,839

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

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
		1	Gross revenue		
Direct Expenses	2 Cash prizes				
	3 Noncash 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 activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |

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

Name ▶

Address ▶

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

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

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

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

- Director/officer Employee Independent contractor

17 Mandatory distributions:

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

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

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

Return Reference	Explanation
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Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

**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.

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

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Department of the
Treasury
Internal Revenue Service

Name of the organization
CALIFORNIA LUTHERAN UNIVERSITY

Employer identification number
95-2962604

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" 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.

(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 noncash assistance	(h) Purpose of grant or assistance
(1) KINGSMEN SHAKESPEARE COMPANY PO BOX 1772 THOUSAND OAKS, CA 91358	74-2907782	501(C)(3)	140,492				THE KINGSMEN SHAKESPEARE COMPANY, A 501(C)(3), PERFORMS SHAKESPEARE PLAYS ON THE UNIVERSITY PROPERTY

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **1**
- 3** Enter total number of other organizations listed in the line 1 table **0**

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) SCHOLARSHIPS, TUITION REDUCTION	2948	0	64,780,480	FMV	TUITION IS REDUCED BY THE AMOUNT OF INDIVIDUAL SCHOLARSHIPS AWARDED TO STUDENTS.
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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:	STUDENT SCHOLARSHIPS ARE IN THE FORM OF TUITION REDUCTION, WHICH IS APPLIED DIRECTLY AGAINST A STUDENT'S ACCOUNT TO ENSURE THAT IT IS USED FOR EDUCATIONAL PURPOSES.

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
CALIFORNIA LUTHERAN UNIVERSITY

Employer identification number
95-2962604

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on 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 type="checkbox"/> Travel for companions <input type="checkbox"/> Tax idemnification and gross-up payments <input type="checkbox"/> Discretionary spending account	<input checked="" type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input checked="" type="checkbox"/> Health or social club dues or initiation fees <input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)	
b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b Yes	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?	2 Yes	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
<input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee	
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	4a	No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b Yes	
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	5a	No
b Any related organization?	5b	No
If "Yes," on line 5a or 5b, describe in Part III.		
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?	6a	No
b Any related organization?	6b	No
If "Yes," on line 6a or 6b, describe in Part III.		
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.	7	No
8 Were any amounts reported on 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.	8	No
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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	THE UNIVERSITY OWNS A PRESIDENTIAL RESIDENCE. BY CONTRACT, THE PRESIDENT IS REQUIRED TO LIVE IN THE RESIDENCE AND HOST REGULAR EVENTS FOR THE UNIVERSITY THROUGHOUT THE YEAR. THE UNIVERSITY PAYS ALL THE EXPENSES FOR THE PRESIDENT'S RESIDENCE. THE UNIVERSITY ALSO PAYS FOR THE PRESIDENT'S MEMBERSHIP TO THE LOCAL ROTARY CLUB. HE ATTENDS FOR COMMUNITY SERVICE, OUTREACH, AND FUNDRAISING OPPORTUNITIES. A PORTION OF THE BENEFITS LISTED WERE TREATED AS TAXABLE COMPENSATION TO THE PRESIDENT.
PART I, LINE 4B	THE EMPLOYEE WHO QUALIFIES FOR A SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN WILL EARN A FIXED AMOUNT OF CREDIT AND ELIGIBLE INTEREST TO HIS OR HER DEFERRED COMPENSATION ACCOUNT. THE RIGHT OF THE EMPLOYEE TO RECEIVE THE AMOUNTS IS CONTINGENT UPON HIS OR HER CONTINUED PERFORMANCE IN ACCORDANCE WITH THE EMPLOYMENT AGREEMENT. DURING THE YEAR, CHRIS KIMBALL, THE PRESIDENT PARTICIPATED IN THE PLAN AND RECEIVED THE BENEFIT OF \$17,308.

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule K (Form 990)

Supplemental Information on Tax-Exempt Bonds

Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

Attach to Form 990.

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

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization CALIFORNIA LUTHERAN UNIVERSITY

Employer identification number

95-2962604

Part I Bond Issues

Table with 10 columns: (a) Issuer name, (b) Issuer EIN, (c) CUSIP #, (d) Date issued, (e) Issue price, (f) Description of purpose, (g) Defeased (Yes/No), (h) On behalf of issuer (Yes/No), (i) Pool financing (Yes/No). Row 1: CALIFORNIA MUNICIPAL FINANCE AUTHORITY, 20-1563466, 13048VDW5, 08-16-2018, 87,510,724, TO FINANCE CAPITAL PROJECTS, CURRENT REFUND PRIOR OBLIGATIONS, AND PAY COSTS.

Part II Proceeds

Table with 13 rows and 8 columns (A-D, Yes/No). Rows 1-13 list various proceeds categories and their amounts. Rows 14-17 are Yes/No questions regarding bond issuance and record-keeping.

Part III Private Business Use

Table with 2 rows and 8 columns (A-D, Yes/No). Row 1: Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? Row 2: Are there any lease arrangements that may result in private business use of bond-financed property?

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X							
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X							
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶		0 %						
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶		0 %						
6 Total of lines 4 and 5		0 %						
7 Does the bond issue meet the private security or payment test?		X						
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of.								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X							

Part IV Arbitrage

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

Part IV Arbitrage (Continued)

	A		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).

Return Reference	Explanation
PART I, COLUMN (F):	THE BONDS CURRENT REFUNDED THE ISSUER'S 2014AB TAX-EXEMPT LOAN (ISSUED DECEMBER 2, 2014) AND THE CALIFORNIA EDUCATIONAL FACILITIES AUTHORITY REVENUE BONDS, SERIES 2008 (ISSUED ON JULY 31, 2008).

Return Reference	Explanation
PART I, COLUMN (E) AND PART II, LINE 3:	THE DIFFERENCE BETWEEN THE ISSUE PRICE AND THE TOTAL PROCEEDS OF THE ISSUE IS INTEREST EARNED ON BOND PROCEEDS.

Return Reference	Explanation
PART III, LINE 7:	AS PROVIDED IN TREASURY REGULATION SECTION 1.141-4(C)(2)(I)(B), THE AMOUNT OF PRIVATE PAYMENTS TAKEN INTO ACCOUNT UNDER THE PRIVATE PAYMENT TEST MAY NOT EXCEED THE AMOUNT OF PRIVATE BUSINESS USE AND/OR UNRELATED TRADE OR BUSINESS USE. ACCORDINGLY, THE AMOUNT OF PRIVATE PAYMENTS FOR THE REPORTING PERIOD DOES NOT EXCEED THE AMOUNT STATED IN PART III, LINE 6. THE ORGANIZATION HAS NOT UNDERTAKEN AN ANALYSIS OF THE PRIVATE SECURITY TEST WITH RESPECT TO THE BONDS, AS THE LEVEL OF PRIVATE BUSINESS USE AND/OR UNRELATED TRADE OR BUSINESS REPORTED IN PART III, LINE 6 IS NOT IN EXCESS OF AMOUNTS PERMITTED UNDER SECTION 145 OF THE INTERNAL REVENUE CODE.

Return Reference	Explanation
PART IV, LINE 2(B):	THE CURRENT REFUNDING PORTION OF BONDS HAS MET THE 6-MONTH EXCEPTION TO REBATE.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2019

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
 ▶ **Attach to Form 990.**
 ▶ **Go to www.irs.gov/Form990 for the latest information.**

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
CALIFORNIA LUTHERAN UNIVERSITY

Employer identification number
95-2962604

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	19	2,543,991	HIGH/LOW AVERAGE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

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

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

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

Return Reference	Explanation
PART I, COLUMN (B):	THE AMOUNT REPORTED IN COLUMN (C) FOR LINE 9 REPORTS THE NUMBER OF DONORS OF PUBLICLY TRADED STOCK.
PART I, LINE 32B:	THE UNIVERSITY USES A REGISTERED INVESTMENT FIRM TO SELL ANY STOCK GIFTS RECEIVED. IF A GIFT OF REAL ESTATE IS RECEIVED, THE UNIVERSITY HIRES A LICENSED REAL ESTATE AGENT TO FACILITATE THE SALE.
PART I, LINE 33:	THE UNIVERSITY DOES NOT RECOGNIZE NON-CASH GIFTS (OTHER THAN STOCK) WITH A DONOR-STATED VALUE UNDER \$5,000. FOR VALUES EXPECTED TO EXCEED \$5,000, THE UNIVERSITY WILL OBTAIN AN APPRAISAL.

SCHEDULE O
(Form 990 or 990-EZ)

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

2019

Open to Public Inspection

Department of the Treasury

Name of the Organization

CALIFORNIA LUTHERAN UNIVERSITY

Employer identification number

95-2962604

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1	THE BOARD OF REGENTS HAS AN EXECUTIVE COMMITTEE THAT HAS AUTHORITY TO ACT ON BEHALF OF THE BOARD OF REGENTS ON ALL MATTERS, EXCEPT FOR CERTAIN RESTRICTIONS LAID OUT IN THE BYLAWS F OR ALL COMMITTEES AND THE FOLLOWING WHICH ARE RESERVED FOR THE BOARD: (I) PRESIDENTIAL SEL ECTION AND TERMINATION; (II) CHARTER AND BYLAW AMENDMENT; (III) CHANGE IN THE CORPORATION' S MISSION; (IV) INCURRING CORPORATE INDEBTEDNESS; (V) APPROVAL OF THE ANNUAL BUDGET; AND (VI) CONFERRAL OF DEGREES. AT ALL TIMES, THE EXECUTIVE COMMITTEE SHALL BE COMPOSED OF NO FE WER THAN EIGHT (8) MEMBERS OF THE FULL BOARD AND SHALL INCLUDE THE CHAIR OF THE BOARD, WHO WILL PRESIDE, THE VICE CHAIR OF THE BOARD (IF ANY), THE SECRETARY (IF A REGENT) AND THE C HAIR OF THE TRUSTEESHIP COMMITTEE. THE REMAINING FOUR (4) (OR MORE) POSITIONS WILL BE RECO MMENDED BY THE TRUSTEESHIP COMMITTEE TO BE ELECTED BY THE BOARD OF REGENTS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	THE MEMBERS OF THE UNIVERSITY CONSISTS OF UP TO EIGHTY-FIVE (85) CONVOCATORS CONSISTING OF : (I) FIFTY-FIVE (55) MEMBERS FROM THE FIVE CONSTITUENT SYNODS, ELEVEN (11) MEMBERS, INCLUDING THE BISHOP OF THAT SYNOD SHALL REPRESENT EACH SYNOD; (II) EIGHT (8) MEMBERS ELECTED AT-LARGE FOR THE PURPOSE OF REPRESENTING OTHER INTEREST GROUPS PERTINENT TO THE UNIVERSITY (III) TWELVE (12) MEMBERS SHALL REPRESENT THE SYNODS OF REGION I; (IV) FOUR (4) MEMBERS SHALL BE FACULTY OF THE UNIVERSITY; (V) FIVE (5) MEMBERS SHALL BE STUDENTS OF THE UNIVERSITY ; (VI) ONE (1) MEMBER SHALL BE THE PRESIDENT OF THE UNIVERSITY.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	ALL BOARD REGENTS ARE ELECTED BY THE BOARD OF REGENTS UPON RATIFICATION BY THE CONVOCATION EXCEPT FOR VOTING EX-OFFICIO REGENTS CONSISTING OF FOLLOWING: THE CHAIR OF THE CONVOCATION, THE PRESIDENT OF THE UNIVERSITY, THE FACULTY CHAIR, THE CHAIR OF THE ADVISORY BOARD ELECTED BY THE ADVISORY BOARD OF PACIFIC LUTHERAN THEOLOGICAL SEMINARY, THE ALUMNI BOARD REPRESENTATIVE, THE UNDERGRADUATE STUDENT BODY PRESIDENT, THE GRADUATE STUDENT REPRESENTATIVE, AND THE BISHOP ASSIGNED BY THE BISHOPS OF REGION II OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	SUBJECT TO THE CONVOCATOR'S RIGHTS BELOW, THE BOARD OF REGENTS MAY ADOPT, AMEND, OR REPEAL BYLAWS UNLESS DOING SO WOULD MATERIALLY AND ADVERSELY AFFECT THE CONVOCATORS' RIGHTS AS TO VOTING OR TRANSFER. ANY BYLAW AMENDMENT WHICH MATERIALLY AND ADVERSELY AFFECTS THE PROVISIONS OF THESE BYLAWS THAT GIVE VOTING RIGHTS OR SUBSTANTIVE OR PROCEDURAL PROTECTIONS FOR THE BENEFIT OF PACIFIC LUTHERAN THEOLOGICAL SEMINARY (PLTS) OR THE ADVISORY BOARD OF PLTS SHALL NOT BECOME EFFECTIVE UNTIL THE AMENDMENT HAS BEEN APPROVED BY THE CHURCH COUNCIL. THE CONVOCATOR'S POWER TO ADOPT, AMEND OR REPEAL BYLAWS IS ALSO SUBJECT TO THE FOLLOWING LIMITATIONS: (I) WHERE ANY PROVISION OF THESE BYLAWS REQUIRES THE VOTE OF A LARGER PROPORTION OF THE CONVOCATORS THAN OTHERWISE IS REQUIRED BY LAW, SUCH PROVISION MAY NOT BE ALTERED, AMENDED OR REPEALED EXCEPT BY THE VOTE OF SUCH GREATER NUMBER; AND (II) NO AMENDMENT MAY EXTEND THE TERM OF A REGENT BEYOND THAT FOR WHICH SUCH REGENT WAS ELECTED.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 IS PREPARED BY AN OUTSIDE CPA FIRM AND REVIEWED BY THE CONTROLLER AND VICE PRESIDENT OF ADMINISTRATION & FINANCE. THE FORM 990 IS POSTED ON AN INTERNAL WEBSITE WITH ACCESS GIVEN TO ALL BOARD MEMBERS. THE BOARD OF REGENTS OF THE UNIVERSITY HAS DELEGATED THE FORMAL REVIEW TO THE ADMINISTRATION AND FINANCE COMMITTEE OF THE BOARD. AFTER THE ADMINISTRATION AND FINANCE COMMITTEE COMPLETE THEIR REVIEW, THE PRESIDENT OF THE UNIVERSITY SIGNS THE FORM 990.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	<p>THE UNIVERSITY REQUIRES ALL BOARD OF REGENTS, OFFICERS, FACULTY MEMBERS AND STAFF TO BE FAMILIAR WITH THE TERMS OF THE CONFLICT OF INTEREST POLICY; DISCLOSE TO THE BOARD SECRETARY ANY POSSIBLE PERSONAL, FAMILIAL, CLOSE OR BUSINESS RELATIONSHIPS THAT REASONABLY MIGHT GIVE RISE TO A CONFLICT INVOLVING THE UNIVERSITY; AND ACKNOWLEDGE BY HIS OR HER SIGNATURE THAT HE OR SHE IS IN ACCORDANCE WITH THE LETTER AND SPIRIT OF THIS POLICY. IN THE CASE OF OFFICERS AND OTHER DESIGNATED EMPLOYEES, AN ANNUAL DISCLOSURE WILL BE COMPLETED AND FILED WITH THE OFFICE OF THE VICE PRESIDENT FOR ADMINISTRATION AND FINANCE. EACH MEMBER OF THE STAFF AND FACULTY NOT COMPLETING AN ANNUAL AFFIRMATIVE STATEMENT MUST PROMPTLY REPORT ANY PERCEIVED OR ACTUAL CONFLICT OF INTEREST TO THEIR APPROPRIATE SENIOR ADMINISTRATOR. THE VICE PRESIDENT FOR ADMINISTRATION AND FINANCE SHALL REVIEW THE ANNUAL DISCLOSURE STATEMENTS OF OFFICERS AND DESIGNATED EMPLOYEES AND ANY REPORTED PERCEIVED OR ACTUAL CONFLICTS OF INTEREST. EXCEPTIONS WILL BE PROMPTLY REPORTED TO THE AUDIT COMMITTEE OF THE BOARD AT ITS NEXT MEETING. BOARD OF REGENTS SHALL REPORT TO THE SECRETARY OF THE BOARD OF REGENTS. AFTER DISCLOSURE, SUCH PERSONNEL SHALL LEAVE THE BOARD OR COMMITTEE MEETING WHILE THE DETERMINATION OF A CONFLICT OF INTEREST IS DISCUSSED AND VOTED UPON.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15A	THE COMPENSATION FOR THE PRESIDENT IS ESTABLISHED BY THE BOARD OF REGENTS. ANNUALLY, THE PRESIDENTIAL COMPENSATION COMMITTEE OF THE BOARD OF REGENTS REVIEWS THE PRESIDENT'S COMPENSATION PACKAGE, MARKET RATE INFORMATION, PERFORMANCE AND MAKES RECOMMENDATIONS TO THE FULL BOARD FOR ANY ADJUSTMENTS TO THE PRESIDENT'S COMPENSATION. AN INDEPENDENT COMPENSATION CONSULTANT IS UTILIZED ON AT LEAST A BI-ANNUAL BASIS TO ANALYZE CURRENT MARKET COMPARISON DATA. THE PROCESS IS DOCUMENTED IN MEETING MINUTES. ANNUALLY, THE PRESIDENT'S COMPENSATION IS REVIEWED BY A SUBCOMMITTEE OF THE BOARD CALLED THE PRESIDENT'S COMPENSATION COMMITTEE TO ENSURE IT AGREES WITH THE COMPENSATION AGREEMENT. ANY CHANGES IN THE PRESIDENT'S COMPENSATION REQUIRED APPROVAL FROM THE FULL BOARD. THE COMPENSATION OF ALL THE VICE PRESIDENTS IS ESTABLISHED BY THE PRESIDENT AND IS BASED ON REGIONAL COMPENSATION MARKET DATA, INTERNAL DATA, AND JOB PERFORMANCE. COMPENSATION STUDIES ARE CONDUCTED BY THE HUMAN RESOURCES DEPARTMENT. THE ASSISTANT VICE PRESIDENT FOR HUMAN RESOURCES PROVIDES THE PRESIDENT WITH THE MOST RECENT COMPENSATION STUDY PRIOR TO ANNUAL COMPENSATION INCREASES TO KEY OFFICERS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE UNIVERSITY MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9:	ACTUARIAL ADJUSTMENT -587,577. UNRELATED BUSINESS INCOME FROM PARTNERSHIPS 64,436.

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2019

Open to Public Inspection

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**
 ▶ **Attach to Form 990.**
 ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
CALIFORNIA LUTHERAN UNIVERSITY

Employer identification number

95-2962604

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) CALIFORNIA LUTHERAN EDUCATIONAL FOUNDATION 60 WEST OLSEN ROAD M/C 1200 THOUSAND OAKS, CA 91360 77-0076535	FUNDRAISING	CA	501(C)(3)	LINE 12A, I	CALIFORNIA LUTHERAN UNIVERSITY	Yes	

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
							Yes	No		Yes	No	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) CHARITABLE REMAINDER UNITRUST (9) 60 WEST OLSEN ROAD M/C 1200 THOUSAND OAKS, CA 91360	CHARITABLE TRUST	CA	CALIFORNIA LUTHERAN UNIVERSITY	T				Yes	

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.

	Yes	No
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		No
b Gift, grant, or capital contribution to related organization(s)		No
c Gift, grant, or capital contribution from related organization(s)	Yes	
d Loans or loan guarantees to or for related organization(s)		No
e Loans or loan guarantees by related organization(s)		No
f Dividends from related organization(s)		No
g Sale of assets to related organization(s)		No
h Purchase of assets from related organization(s)		No
i Exchange of assets with related organization(s)		No
j Lease of facilities, equipment, or other assets to related organization(s)		No
k Lease of facilities, equipment, or other assets from related organization(s)		No
l Performance of services or membership or fundraising solicitations for related organization(s)		No
m Performance of services or membership or fundraising solicitations by related organization(s)		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	Yes	
o Sharing of paid employees with related organization(s)	Yes	
p Reimbursement paid to related organization(s) for expenses	Yes	
q Reimbursement paid by related organization(s) for expenses	Yes	
r Other transfer of cash or property to related organization(s)		No
s Other transfer of cash or property from related organization(s)	Yes	

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) CHARITABLE REMAINDER UNITRUST (9)	S	862,896	CASH TRANSFERRED

Part VII **Supplemental Information**

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

Return Reference	Explanation