



## Public Disclosure Copy

This public disclosure copy is being provided to the organization pursuant to Section 6104(e).

Tax-exempt organizations are required to make a copy of the annual information return, e.g., Forms 990, 990-EZ, 990-PF, as well as Forms 990-T and 4720, if applicable, available for public inspection and to provide copies of such forms to individuals or organizations that request copies. The public inspection requirement applies to all required schedules and attachments of the annual information return. Most commonly, the public inspection copy redacts contributor information such as name and address from public record. The public inspection rules apply to annual information returns filed for the last three years. Failure to comply with disclosure requirements can result in an enforcement action by the IRS.

### Where Must Information Be Provided?

Generally, an organization must make its documents available for public inspection at any location where it has three or more employees. If the only services provided at the site are in furtherance of exempt purposes and the site does not serve as an office for management staff, the documents are not required to be made available there. As an alternative to providing copies, an organization may provide access to these forms through the organization's website. The website must provide instructions for downloading the document(s). The information on the website must be in such a format that it may be accessed, downloaded, viewed, or printed in the same format as the actual documents. An organization would need to make the web address available to the general public.

### How Quickly Must Organizations Reply?

Requests for copies can be made in person or in writing. When requests are made in person, the copies must generally be provided on the same business day. There are provisions for delays due to unusual circumstances. However, in no event may the period of delay exceed five business days. Unusual circumstances include times when those staff that are capable of fulfilling a request are absent. Requested copies generally must be mailed within 30 days from the date of the receipt of the written request. However, if the organization requires advance payment of a reasonable fee for copying and postage, it may provide the copies within 30 days from the date it receives payment rather than the date of the original request.

For more information about the IRS' public disclosure requirements, please visit:

*<https://www.irs.gov/charities-non-profits/exempt-organization-public-disclosure-and-availability-requirements>*

Please contact your FORVIS advisor if you have questions about these rules.

Return of Organization Exempt From Income Tax

Department of the Treasury Internal Revenue Service

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.

A For the 2022 calendar year, or tax year beginning 06/01/2022 and ending 05/31/2023

Form header section containing organization name (PACIFIC LUTHERAN UNIVERSITY), EIN (91-0565571), address (12180 PARK AVE S, TACOMA, WA 98447), principal officer (ALLAN BELTON), and tax-exempt status (501(c)(3)).

Part I Summary

Summary table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, membership counts, revenue breakdown, and expense details.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature block containing officer signature (PATRICK GEHRING), preparer signature (LAUREN R DENTON), and firm information (FORVIS, LLP).

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

For Paperwork Reduction Act Notice, see the separate instructions.

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III  Yes  No

**1** Briefly describe the organization's mission:

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

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

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

**4a** (Code: ) (Expenses \$ 107,436,271. including grants of \$ 68,186,198. ) (Revenue \$ 119,529,895. )  
SEE SCHEDULE O

**4b** (Code: ) (Expenses \$ 15,977,107. including grants of \$ ) (Revenue \$ )  
1) OPERATIONS AND MAINTENANCE OF PLANT INCLUDING DEPRECIATION,  
INTEREST EXPENSE AND AMORTIZATION. 2) PUBLIC SERVICE.

**4c** (Code: ) (Expenses \$ 15,498,840. including grants of \$ ) (Revenue \$ 14,582,292. )  
SEE SCHEDULE O

**4d** Other program services (Describe on Schedule O.) SEE SCHEDULE O  
(Expenses \$ 8,291,400. including grants of \$ ) (Revenue \$ 4,212,449. )

**4e** Total program service expenses 147,203,618.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A . . . . .</i>	<input checked="" type="checkbox"/>	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions . . . . .	<input checked="" type="checkbox"/>	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I . . . . .</i>		<input checked="" type="checkbox"/>
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II . . . . .</i>		<input checked="" type="checkbox"/>
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III . . . . .</i>		<input checked="" type="checkbox"/>
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I . . . . .</i>		<input checked="" type="checkbox"/>
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II . . . . .</i>		<input checked="" type="checkbox"/>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III . . . . .</i>	<input checked="" type="checkbox"/>	
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV . . . . .</i>	<input checked="" type="checkbox"/>	
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V . . . . .</i>	<input checked="" type="checkbox"/>	
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI . . . . .</i>	<input checked="" type="checkbox"/>	
<b>b</b> Did the organization report an amount for investments-other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII . . . . .</i>	<input checked="" type="checkbox"/>	
<b>c</b> Did the organization report an amount for investments-program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII . . . . .</i>		<input checked="" type="checkbox"/>
<b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX . . . . .</i>		<input checked="" type="checkbox"/>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X . . . . .</i>	<input checked="" type="checkbox"/>	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X . . . . .</i>	<input checked="" type="checkbox"/>	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII . . . . .</i>		<input checked="" type="checkbox"/>
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .</i>	<input checked="" type="checkbox"/>	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E . . . . .</i>	<input checked="" type="checkbox"/>	
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<input checked="" type="checkbox"/>	
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV . . . . .</i>	<input checked="" type="checkbox"/>	
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV . . . . .</i>		<input checked="" type="checkbox"/>
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV . . . . .</i>		<input checked="" type="checkbox"/>
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions . . . . .</i>		<input checked="" type="checkbox"/>
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II . . . . .</i>		<input checked="" type="checkbox"/>
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III . . . . .</i>		<input checked="" type="checkbox"/>
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H . . . . .</i>		<input checked="" type="checkbox"/>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>		<input checked="" type="checkbox"/>

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

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable . . . . .		
<b>1b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable. . . . .		
<b>1c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	X	

<b>Part V Statements Regarding Other IRS Filings and Tax Compliance</b> (continued)		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. <span style="float:right">2a 2,160</span>		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	X	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>b</b>	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year <span style="float:right">7d</span>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 <span style="float:right">10a</span>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities <span style="float:right">10b</span>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders <span style="float:right">11a</span>		
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) <span style="float:right">11b</span>		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year <span style="float:right">12b</span>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans <span style="float:right">13b</span>		
<b>c</b>	Enter the amount of reserves on hand <span style="float:right">13c</span>		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.		

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (28), 1b (27), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on 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

NATHAN P VAILENCOUR 12180, PARK AVENUE SOUTH TACOMA, WA 98447
253-535-7104

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) L. ALLAN BELTON PRESIDENT	40.00 NONE	X	X				563,538.	NONE	69,424.	
(2) JOANNA GREGSON PROVOST	40.00 NONE				X		217,785.	NONE	54,681.	
(3) BARBARA HABERMANN DEAN, SCHOOL OF NURSING	40.00 NONE					X	215,859.	NONE	51,598.	
(4) JOANNA ROYCE-DAVIS VP, STUDENT LIFE	40.00 NONE				X		199,715.	NONE	50,865.	
(5) DANIEL LEE VP, UNIVERSITY RELATIONS	40.00 NONE					X	192,925.	NONE	49,244.	
(6) THERESA PHILLIPS CHIEF OPERATING OFFICER	40.00 NONE				X		168,800.	NONE	45,148.	
(7) DAVID WARD DEAN, COLLEGE OF HEALTH	40.00 NONE					X	173,000.	NONE	28,203.	
(8) PATRICK GEHRING TREASURER	40.00 NONE			X			150,941.	NONE	41,188.	
(9) BRIDGET YADEN ASSOCIATE PROVOST	40.00 NONE					X	162,572.	NONE	22,516.	
(10) ANN AUMAN DEAN, COLLEGE OF NATURAL	40.00 NONE					X	161,054.	NONE	23,474.	
(11) MICHELLE LONG REGENT/CHAIR	1.00 NONE	X	X				NONE	NONE	NONE	
(12) MARK GRIFFITH REGENT/VICE CHAIR	1.00 NONE	X	X				NONE	NONE	NONE	
(13) MARK MILLER REGENT	1.00 NONE	X					NONE	NONE	NONE	
(14) SUSAN CAULKINS REGENT	1.00 NONE	X					NONE	NONE	NONE	



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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
( 15 ) TROY ANDRADE REGENT/SECRETARY	1.00 NONE	X		X			NONE	NONE	NONE	
( 16 ) JOYCE BARR REGENT	1.00 NONE	X					NONE	NONE	NONE	
( 17 ) JONETTE BLAKNEY REGENT	1.00 NONE	X					NONE	NONE	NONE	
( 18 ) SHELLEY BRYAN WEE REGENT	1.00 NONE	X					NONE	NONE	NONE	
( 19 ) REBECCA BURAD REGENT	1.00 NONE	X					NONE	NONE	NONE	
( 20 ) DAVID COY REGENT	1.00 NONE	X					NONE	NONE	NONE	
( 21 ) BRUCE DEAL REGENT/VICE CHAIR	1.00 NONE	X		X			NONE	NONE	NONE	
( 22 ) JAYNEE GROSETH REGENT	1.00 NONE	X					NONE	NONE	NONE	
( 23 ) MATT ISERI REGENT	1.00 NONE	X					NONE	NONE	NONE	
( 24 ) SARA KASS REGENT	1.00 NONE	X					NONE	NONE	NONE	
( 25 ) LAURIE LARSON-CAESAR REGENT	1.00 NONE	X					NONE	NONE	NONE	
<b>1b Sub-total</b> . . . . .							2,206,189.	NONE	436,341.	
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .							NONE	NONE	NONE	
<b>d Total (add lines 1b and 1c)</b> . . . . .							2,206,189.	NONE	436,341.	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 53

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
( 26 ) KATHI LITTMANN ----- REGENT	1.00 ----- NONE	X					NONE	NONE	NONE	
( 27 ) JOSEPH MAYER ----- REGENT	1.00 ----- NONE	X					NONE	NONE	NONE	
( 28 ) SAL MUNGIA ----- REGENT	1.00 ----- NONE	X					NONE	NONE	NONE	
( 29 ) ARNE NESS ----- REGENT	1.00 ----- NONE	X					NONE	NONE	NONE	
( 30 ) SHELIA RADFORD-HILL ----- REGENT	1.00 ----- NONE	X					NONE	NONE	NONE	
( 31 ) THOMAS SAATHOFF ----- REGENT/VICE CHAIR	1.00 ----- NONE	X		X			NONE	NONE	NONE	
( 32 ) LAURIE SOINE ----- REGENT	1.00 ----- NONE	X					NONE	NONE	NONE	
( 33 ) SCOTT SQUIRES ----- REGENT	1.00 ----- NONE	X					NONE	NONE	NONE	
( 34 ) STACY WILSON ----- REGENT	1.00 ----- NONE	X					NONE	NONE	NONE	
( 35 ) SCOTT BARNUM ----- REGENT	1.00 ----- NONE	X					NONE	NONE	NONE	
( 36 ) MEGGAN MANLOVE ----- REGENT	1.00 ----- NONE	X					NONE	NONE	NONE	
<b>1b Sub-total</b> . . . . .										
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .										
<b>d Total (add lines 1b and 1c)</b> . . . . .										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation

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



Part VIII Statement of Revenue

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

Table with columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512-514. Rows include Contributions, Grants, and Other Similar Amounts; Program Service Revenue; Other Revenue; and Miscellaneous Revenue.

**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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	NONE			
2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	68,186,198.	68,186,198.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	NONE			
4 Benefits paid to or for members . . . . .	NONE			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	1,483,012.	1,271,414.	185,915.	25,683.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	NONE			
7 Other salaries and wages . . . . .	43,615,242.	37,392,171.	5,467,749.	755,322.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	3,456,265.	2,963,121.	433,289.	59,855.
9 Other employee benefits . . . . .	6,419,464.	5,503,528.	804,765.	111,171.
10 Payroll taxes . . . . .	3,382,708.	2,900,060.	424,067.	58,581.
11 Fees for services (nonemployees):				
a Management . . . . .	NONE			
b Legal . . . . .	224,042.		224,042.	
c Accounting . . . . .	84,500.		84,500.	
d Lobbying . . . . .	NONE			
e Professional fundraising services. See Part IV, line 17 . . . . .	NONE			
f Investment management fees . . . . .	172,906.		172,906.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . . . .	4,631,091.	3,970,321.	580,569.	80,201.
12 Advertising and promotion . . . . .	756,154.	648,265.	94,794.	13,095.
13 Office expenses . . . . .	6,421,285.	5,505,089.	804,993.	111,203.
14 Information technology. . . . .	2,601,991.	2,230,736.	326,194.	45,061.
15 Royalties. . . . .	NONE			
16 Occupancy . . . . .	2,536,227.	2,174,355.	317,950.	43,922.
17 Travel . . . . .	3,711,430.	3,181,879.	465,277.	64,274.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	NONE			
19 Conferences, conventions, and meetings . . . . .	1,077,803.	924,021.	135,117.	18,665.
20 Interest . . . . .	1,615,887.	1,385,330.	202,573.	27,984.
21 Payments to affiliates. . . . .	NONE			
22 Depreciation, depletion, and amortization . . . . .	5,766,076.	4,009,296.	1,756,780.	
23 Insurance . . . . .	1,533,597.	1,314,781.	192,257.	26,559.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a EQUIPMENT PURCHASE	591,840.	507,396.	74,195.	10,249.
b DUES & MEMBERSHIPS	412,157.	353,350.	51,669.	7,138.
c UNIFORM RENTAL	250,327.	214,610.	31,382.	4,335.
d LICENSES, FEES & PERMITS	107,977.	92,571.	13,536.	1,870.
e All other expenses	2,887,055.	2,475,126.	361,931.	49,998.
<b>25 Total functional expenses.</b> Add lines 1 through 24e	161,925,234.	147,203,618.	13,206,450.	1,515,166.
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

Part X Balance Sheet

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

Table with columns for Assets, Liabilities, and Net Assets or Fund Balances. Rows include items like Cash, Savings, Pledges, Accounts receivable, Loans, Investments, and Total assets/liabilities. Includes sub-rows 10a, 10b, 10c and 27, 28, 29, 30, 31, 32, 33.

Part XI Reconciliation of Net Assets

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

Table with 10 rows for reconciliation of net assets. Line 1: 158,643,365; Line 2: 161,925,234; Line 3: -3,281,869; Line 4: 191,711,552; Line 5: -3,958,547; Line 9: -369,804; Line 10: 184,101,332.

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 [X] Accrual [ ] Other
2a Were the organization's financial statements compiled or reviewed by an independent accountant?
2b Were the organization's financial statements audited by an independent accountant?
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.

Table with 3 columns: Question, Yes, No. Rows 2a, 2b, 2c, 3a, 3b with 'X' marks in the Yes column.

**SCHEDULE A  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization

PACIFIC LUTHERAN UNIVERSITY

Employer identification number

91-0565571

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

The organization is not a private foundation because it is: (For lines 1 through 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).)
- 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 **section 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 on 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		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

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

Schedule A (Form 990) 2022

JSA  
2E1210 1.000



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

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First 5 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

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2021 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2022. 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 - 2021. 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 - 2022. 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 - 2021. 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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> 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 . . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5. . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						
<b>c</b> Add lines 7a and 7b. . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6. . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on. . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						

**14 First 5 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**

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15 . . . . .	<b>16</b>	%

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

<b>17</b> Investment income percentage for <b>2022</b> (line 10c, column (f), divided by line 13, column (f)). . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2021</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	%

**19a 33 1/3% support tests - 2022.** 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 - 2021.** 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 box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c 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 <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c <b>Substitutions only.</b> 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 (as 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).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</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 on 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 on 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)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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? Row 3: By reason of the relationship described on line 2, above, 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?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

**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.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3.	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	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)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
<b>2</b>	Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d.	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by 0.035.	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	

<b>Section C - Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, column A)	<b>1</b>	
<b>2</b>	Enter 0.85 of line 1.	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3.	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>	
<b>7</b>	<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	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	5
6	Other distributions ( <i>describe in Part VI</i> ). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
3	Excess distributions carryover, if any, to 2022			
a	From 2017 . . . . .			
b	From 2018 . . . . .			
c	From 2019 . . . . .			
d	From 2020 . . . . .			
e	From 2021 . . . . .			
f	<b>Total</b> of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7	<b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2018 . . . . .			
b	Excess from 2019 . . . . .			
c	Excess from 2020 . . . . .			
d	Excess from 2021 . . . . .			
e	Excess from 2022 . . . . .			

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

Employer identification number

PACIFIC LUTHERAN UNIVERSITY

91-0565571

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)( 3 ) (enter number) organization

[ ] 4947(a)(1) nonexempt charitable trust not treated as a private foundation

[ ] 527 political organization

Form 990-PF

[ ] 501(c)(3) exempt private foundation

[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation

[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . \$ \_\_\_\_\_

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization <p style="text-align: center;">PACIFIC LUTHERAN UNIVERSITY</p>	Employer identification number <p style="text-align: center;">91-0565571</p>
--	---

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A <hr/> <hr/>	\$ 55,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	N/A <hr/> <hr/>	\$ 12,800.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	N/A <hr/> <hr/>	\$ 24,307.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	N/A <hr/> <hr/>	\$ 10,020.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
5	N/A <hr/> <hr/>	\$ 16,392.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization

PACIFIC LUTHERAN UNIVERSITY

Employer identification number

91-0565571

**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	N/A	\$ 11,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	N/A	\$ 60,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	N/A	\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	N/A	\$ 108,723.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	N/A	\$ 471,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	N/A	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">PACIFIC LUTHERAN UNIVERSITY</p>	Employer identification number <p style="text-align: center;">91-0565571</p>
--	---

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution						
13	N/A <hr/> <hr/> <hr/>	\$ 140,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
14	N/A <hr/> <hr/> <hr/>	\$ 5,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
15	N/A <hr/> <hr/> <hr/>	\$ 9,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
16	N/A <hr/> <hr/> <hr/>	\$ 13,500.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
17	N/A <hr/> <hr/> <hr/>	\$ 11,231.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input checked="" type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input checked="" type="checkbox"/>								
18	N/A <hr/> <hr/> <hr/>	\$ 5,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								

Name of organization

PACIFIC LUTHERAN UNIVERSITY

Employer identification number

91-0565571

**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	N/A	\$ 32,236.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	N/A	\$ 43,730.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	N/A	\$ 12,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	N/A	\$ 5,050.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24	N/A	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

PACIFIC LUTHERAN UNIVERSITY

Employer identification number

91-0565571

**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25	N/A	\$ 19,422.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	N/A	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	N/A	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
29	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
30	N/A	\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">PACIFIC LUTHERAN UNIVERSITY</p>	Employer identification number <p style="text-align: center;">91-0565571</p>
--	---

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution						
31	N/A <hr/> <hr/> <hr/>	\$ 25,600.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
32	N/A <hr/> <hr/> <hr/>	\$ 19,914.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
33	N/A <hr/> <hr/> <hr/>	\$ 20,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
34	N/A <hr/> <hr/> <hr/>	\$ 177,750.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
35	N/A <hr/> <hr/> <hr/>	\$ 6,200.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
36	N/A <hr/> <hr/> <hr/>	\$ 5,062.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input checked="" type="checkbox"/>
Person	<input type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input checked="" type="checkbox"/>								

Name of organization

PACIFIC LUTHERAN UNIVERSITY

Employer identification number

91-0565571

**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
37	N/A	\$ 34,333.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
38	N/A	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
39	N/A	\$ 20,404.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
40	N/A	\$ 90,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
41	N/A	\$ 33,850.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
42	N/A	\$ 41,490.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">PACIFIC LUTHERAN UNIVERSITY</p>	Employer identification number <p style="text-align: center;">91-0565571</p>
--	---

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
43	N/A <hr/> <hr/> <hr/>	\$ 30,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
44	N/A <hr/> <hr/> <hr/>	\$ 10,800.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
45	N/A <hr/> <hr/> <hr/>	\$ 8,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
46	N/A <hr/> <hr/> <hr/>	\$ 9,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
47	N/A <hr/> <hr/> <hr/>	\$ 12,580.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
48	N/A <hr/> <hr/> <hr/>	\$ 35,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">PACIFIC LUTHERAN UNIVERSITY</p>	Employer identification number <p style="text-align: center;">91-0565571</p>
--	---

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
49	N/A <hr/> <hr/> <hr/>	\$ 27,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
50	N/A <hr/> <hr/> <hr/>	\$ 51,530.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
51	N/A <hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
52	N/A <hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
53	N/A <hr/> <hr/> <hr/>	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
54	N/A <hr/> <hr/> <hr/>	\$ 27,087.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization

PACIFIC LUTHERAN UNIVERSITY

Employer identification number

91-0565571

**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
55	N/A	\$ 75,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
56	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
57	N/A	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
58	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
59	N/A	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
60	N/A	\$ 400,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">PACIFIC LUTHERAN UNIVERSITY</p>	Employer identification number <p style="text-align: center;">91-0565571</p>
--	---

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution						
61	N/A <hr/> <hr/> <hr/>	\$ 10,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
62	N/A <hr/> <hr/> <hr/>	\$ 10,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
63	N/A <hr/> <hr/> <hr/>	\$ 6,650.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
64	N/A <hr/> <hr/> <hr/>	\$ 10,750.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
65	N/A <hr/> <hr/> <hr/>	\$ 7,124.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
66	N/A <hr/> <hr/> <hr/>	\$ 5,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								

Name of organization

PACIFIC LUTHERAN UNIVERSITY

Employer identification number

91-0565571

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
67	N/A	\$ 8,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
68	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
69	N/A	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
70	N/A	\$ 9,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
71	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
72	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">PACIFIC LUTHERAN UNIVERSITY</p>	Employer identification number <p style="text-align: center;">91-0565571</p>
--	---

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
73	N/A <hr/> <hr/> <hr/>	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
74	N/A <hr/> <hr/> <hr/>	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
75	N/A <hr/> <hr/> <hr/>	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
76	N/A <hr/> <hr/> <hr/>	\$ 5,012.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
77	N/A <hr/> <hr/> <hr/>	\$ 12,486.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
78	N/A <hr/> <hr/> <hr/>	\$ 12,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">PACIFIC LUTHERAN UNIVERSITY</p>	Employer identification number <p style="text-align: center;">91-0565571</p>
--	---

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution						
79	N/A <hr/> <hr/> <hr/>	\$ 30,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
80	N/A <hr/> <hr/> <hr/>	\$ 5,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
81	N/A <hr/> <hr/> <hr/>	\$ 20,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
82	N/A <hr/> <hr/> <hr/>	\$ 5,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
83	N/A <hr/> <hr/> <hr/>	\$ 28,600.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
84	N/A <hr/> <hr/> <hr/>	\$ 17,692.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								

Name of organization <p style="text-align: center;">PACIFIC LUTHERAN UNIVERSITY</p>	Employer identification number <p style="text-align: center;">91-0565571</p>
--	---

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution						
85	N/A <hr/> <hr/> <hr/>	\$ 14,208.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
86	N/A <hr/> <hr/> <hr/>	\$ 164,370.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
87	N/A <hr/> <hr/> <hr/>	\$ 51,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
88	N/A <hr/> <hr/> <hr/>	\$ 5,500.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
89	N/A <hr/> <hr/> <hr/>	\$ 11,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
90	N/A <hr/> <hr/> <hr/>	\$ 5,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								

Name of organization

PACIFIC LUTHERAN UNIVERSITY

Employer identification number

91-0565571

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
91	N/A	\$ 30,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
92	N/A	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
93	N/A	\$ 156,220.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
94	N/A	\$ 9,300.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
95	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
96	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">PACIFIC LUTHERAN UNIVERSITY</p>	Employer identification number <p style="text-align: center;">91-0565571</p>
--	---

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
97	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
98	N/A <hr/> <hr/>	\$ 76,020.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
99	N/A <hr/> <hr/>	\$ 45,865.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
100	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
101	N/A <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
102	N/A <hr/> <hr/>	\$ 33,060.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization <p style="text-align: center;">PACIFIC LUTHERAN UNIVERSITY</p>	Employer identification number <p style="text-align: center;">91-0565571</p>
--	---

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
103	N/A	\$ 120,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
104	N/A	\$ 12,573.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
105	N/A	\$ 12,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
106	N/A	\$ 5,400.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
107	N/A	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
108	N/A	\$ 65,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

PACIFIC LUTHERAN UNIVERSITY

Employer identification number

91-0565571

**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
109	N/A	\$ 5,548.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
110	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
111	N/A	\$ 79,315.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
112	N/A	\$ 8,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
113	N/A	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
114	N/A	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

PACIFIC LUTHERAN UNIVERSITY

Employer identification number

91-0565571

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
115	N/A  	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
116	N/A  	\$ 40,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
117	N/A  	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
118	N/A  	\$ 7,039.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
119	N/A  	\$ 7,393.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
120	N/A  	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">PACIFIC LUTHERAN UNIVERSITY</p>	Employer identification number <p style="text-align: center;">91-0565571</p>
--	---

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
121	N/A	\$ 12,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
122	N/A	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
123	N/A	\$ 10,522.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
124	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
125	N/A	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
126	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

PACIFIC LUTHERAN UNIVERSITY

Employer identification number

91-0565571

**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
127	N/A	\$ 36,181.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
128	N/A	\$ 53,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
129	N/A	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
130	N/A	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
131	N/A	\$ 5,816.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
132	N/A	\$ 11,611.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">PACIFIC LUTHERAN UNIVERSITY</p>	Employer identification number <p style="text-align: center;">91-0565571</p>
--	---

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
133	N/A <hr/> <hr/>	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
134	N/A <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
135	N/A <hr/> <hr/>	\$ 72,548.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
136	N/A <hr/> <hr/>	\$ 75,649.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
137	N/A <hr/> <hr/>	\$ 76,403.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
138	N/A <hr/> <hr/>	\$ 18,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PACIFIC LUTHERAN UNIVERSITY	Employer identification number 91-0565571
---	--

**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
139	N/A	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
140	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
141	N/A	\$ 346,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
142	N/A	\$ 200,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
143	N/A	\$ 886,982.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
144	N/A	\$ 455,070.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">PACIFIC LUTHERAN UNIVERSITY</p>	Employer identification number <p style="text-align: center;">91-0565571</p>
--	---

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
145	N/A <hr/> <hr/>	\$ <u>777,663.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
146	N/A <hr/> <hr/>	\$ <u>1,383,084.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
147	N/A <hr/> <hr/>	\$ <u>764,170.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
148	N/A <hr/> <hr/>	\$ <u>21,722.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
149	N/A <hr/> <hr/>	\$ <u>12,600.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/>	\$ <u>                    </u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization

PACIFIC LUTHERAN UNIVERSITY

Employer identification number

91-0565571

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
4		\$ 10,020.	05/16/2023
17		\$ 10,031.	12/23/2022
36		\$ 5,062.	10/06/2022
42		\$ 40,490.	09/14/2022
99		\$ 45,865.	04/17/2023
		\$	

Name of organization <p style="text-align: center;">PACIFIC LUTHERAN UNIVERSITY</p>	Employer identification number <p style="text-align: center;">91-0565571</p>
--	---

**Part III** **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

<b>(a) No. from Part I</b>	<b>(b) Purpose of gift</b>	<b>(c) Use of gift</b>	<b>(d) Description of how gift is held</b>
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
_____ _____ _____		_____ _____ _____	
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
_____ _____ _____		_____ _____ _____	
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
_____ _____ _____		_____ _____ _____	
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
_____ _____ _____		_____ _____ _____	

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Employer identification number

PACIFIC LUTHERAN UNIVERSITY

91-0565571

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.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for values, 5-6 for Yes/No questions.

Part II Conservation Easements.

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

Table with 3 columns: Line number, Description, and Held at the End of the Tax Year. Rows 1-8 for various questions and values.

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.

Table with 3 columns: Line number, Description, and Amount. Rows 1a-1b for art collection questions, 2 for financial gain questions.

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

Schedule D (Form 990) 2022

**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 make 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 program
  - e  Other EDUCATION
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . . .  Yes  No

**Part IV Escrow and Custodial Arrangements.**

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . .  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |   | Amount    |
|---|-----------|
| c Beginning balance . . . . .             | <b>1c</b> |
| d Additions during the year . . . . .     | <b>1d</b> |
| e Distributions during the year . . . . . | <b>1e</b> |
| f Ending balance . . . . .                | <b>1f</b> |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on 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 . . . . .	123,141,546.	130,061,356.	100,857,262.	97,215,233.	99,812,716.
b Contributions . . . . .	4,806,000.	4,073,630.	5,653,386.	1,663,520.	1,651,000.
c Net investment earnings, gains, and losses . . . . .	-7,434,000.	-7,101,293.	25,791,123.	6,053,232.	1,580,000.
d Grants or scholarships . . . . .	1,299,051.	2,122,558.	1,101,669.	2,283,449.	2,150,000.
e Other expenditures for facilities and programs . . . . .	1,148,949.	1,521,589.	239,746.	1,511,274.	3,343,716.
f Administrative expenses . . . . .	389,000.	248,000.	899,000.	280,000.	334,767.
g End of year balance . . . . .	117,676,546.	123,141,546.	130,061,356.	100,857,262.	97,215,233.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 10.0000 %
  - b Permanent endowment 90.0000 %
  - c Term endowment \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes                                 | No                                  |
|--|-------------------------------------|-------------------------------------|
| (i) Unrelated organizations . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| (ii) Related organizations . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
- 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 . . . . .	18,726,706.	762,723.		19,489,429.
b Buildings . . . . .		160,454,454.	60,108,738.	100,345,716.
c Leasehold improvements . . . . .		6,870,688.	1,763,493.	5,107,195.
d Equipment . . . . .		9,080,539.	5,327,994.	3,752,545.
e Other . . . . .		12,630,092.	7,811,029.	4,819,063.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) . . . . .				<b>133,513,948.</b>

**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 . . . . .	1,882,763.	SEE SUPPLEMENTAL PAGE
(3) Other _____		
(A) ALTERNATIVE INVESTMENTS	11,406,000.	FMV
(B) INVESTMENTS HELD BY OTHERS	14,918,444.	FMV
(C) INVESTMENTS HELD IN TRUST	15,352,311.	FMV
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) . . .	43,559,518.	

**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)		
<b>Total.</b> (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)	
<b>Total.</b> (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	
(2) DEPOSIT ACCOUNTS	1,986,697.
(3) ANNUITIES PAYABLE	8,602,595.
(4) RETIREMENT OBLIGATION	1,275,544.
(5) GOVERNMENT GRANTS REFUNDABLE	3,849,936.
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) . . . . .	15,714,772.

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 FASB 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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Total revenue reported as 158,643,365.

**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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Total expenses reported as 161,925,234.

**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.

SEE SUPPLEMENTAL PAGE

**Part XIII** Supplemental Information (continued)

PART III, LINE 4

THE UNIVERSITY'S COLLECTION CONSISTS OF THORNILY PRINTING PRESS,  
CLAVIS SCRIPTVRAE SERMONS AND COMMENTARIES ON THE WRITING OF ST.  
AUGUSTINE. THESE ARE HELD FOR EDUCATION PURPOSES WHICH IS THE MAIN  
EXEMPT PURPOSE OF THE UNIVERSITY.

PART IV, LINE 2B:

PLU IS THE CUSTODIAN OF VARIOUS AGENCY, CHARITABLE REMAINDER UNITRUST,  
AND GIFT ANNUITY FUNDS, OF WHICH ALL OR A PORTION IS DUE TO AN OUTSIDE  
PARTY. AGENCY FUNDS ARE HELD IN PLU'S MAIN BANK ACCOUNT AND CHARITABLE  
REMAINDER UNITRUSTS AND GIFT ANNUITIES ARE INVESTED WITH CHARLES SCHWAB.

PART V, LINE 4:

INTENDED USES OF ENDOWMENT FUNDS:  
TO FUND SCHOLARSHIPS, UNDERGRADUATE RESEARCH, EQUIPMENT, LECTURES,  
ATHLETIC FACILITIES, FACULTY POSITIONS, GLOBAL EDUCATION AND OTHER  
UNIVERSITY PROGRAMS AS DESIGNATED BY OUR DONORS.

**Part XIII** Supplemental Information (continued)

ASC 740

MANAGEMENT HAS EVALUATED THEIR INCOME TAX POSITIONS UNDER THE GUIDANCE INCLUDED IN ASC 740. BASED ON THEIR REVIEW, MANAGEMENT HAS NOT IDENTIFIED ANY MATERIAL UNCERTAIN TAX POSITIONS TO BE RECORDED OR DISCLOSED IN THE FINANCIAL STATEMENTS.

PART XI, LINE 2D

UNREALIZED GAIN ON INTEREST RATE SWAP	\$ 525,577
---------------------------------------	------------

PART XI, LINE 4B

CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS	\$ 895,381
ENDOWMENT EXPENSE, NET WITH REVENUE ON BOOKS	\$ 278,938
SCHOLARSHIPS AND GRANTS	\$68,186,198
TOTAL	\$69,360,517

PART XII, LINE 4B

ENDOWMENT EXPENSE, NET WITH REVENUE ON BOOKS	\$ 278,938
SCHOLARSHIPS AND GRANTS	\$68,186,198
TOTAL	\$68,465,136



**Part XIII** Supplemental Information (continued)

## SCHEDULE D, PART VII - INVESTMENTS - CLOSELY HELD EQUITY INTERESTS

DESCRIPTION -----	BOOK VALUE -----	COST OR FMV -----
CLOSELY HELD	1,882,763.	FMV
TOTALS	----- 1,882,763. =====	

**SCHEDULE E  
(Form 990)**

**Schools**

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

**2022**

Attach to Form 990 or Form 990-EZ.

**Open to Public Inspection**

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization

Employer identification number

PACIFIC LUTHERAN UNIVERSITY

91-0565571

**Part I**

	YES	NO
<b>1</b> 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? . . . . .	X	
<b>2</b> 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? . . . . .	X	
<b>3</b> Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or 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 . . . . .	X	
SEE SUPPLEMENTAL PAGE		
<b>4</b> Does the organization maintain the following?		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	X	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	X	
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	X	
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .	X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
<b>5</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? . . . . .		X
<b>b</b> Admissions policies? . . . . .		X
<b>c</b> Employment of faculty or administrative staff? . . . . .		X
<b>d</b> Scholarships or other financial assistance? . . . . .		X
<b>e</b> Educational policies? . . . . .		X
<b>f</b> Use of facilities? . . . . .		X
<b>g</b> Athletic programs? . . . . .		X
<b>h</b> Other extracurricular activities? . . . . .		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
<b>6a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	X	
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? . . . . .		X
If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
<b>7</b> 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, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II . . . . .	X	

**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).

SCHEDULE E, PART I, LINE 3

## EXPLANATION OF NONDISCRIMINATION POLICY:

THE UNIVERSITY REMAINED RESOLUTE IN COMPLIANCE WITH THE POLICY DURING FY23. A LINK TO THE POLICY IS AVAILABLE ON PLU'S MAIN WEBPAGE AS NON-DISCRIMINATION POLICY. THE POLICY IS ALSO POSTED IN VARIOUS PLACES THROUGHOUT OUR BUILDINGS. TYPICALLY, THE POLICY IS ALSO PUBLISHED EACH SPRING IN THE TACOMA NEWS TRIBUNE. THE UNIVERSITY FOLLOWS A NONDISCRIMINATORY POLICY REGARDING ALL PROGRAMS. THE UNIVERSITY ENROLLS STUDENTS WITHOUT DISCRIMINATION AS TO RACE, SEX, COLOR, OR NATIONAL ORIGIN. THE UNIVERSITY'S RECRUITMENT PROCEDURES ARE DESIGNED AND CARRIED OUT IN SUCH A WAY AS TO REACH STUDENTS OF ALL RACIAL SEGMENTS IN THE GEOGRAPHICAL AREA SERVED.

SCHEDULE E, PART I, LINE 6A

## EXPLANATION OF GOVERNMENT FINANCIAL AID:

THE UNIVERSITY RECEIVES SUPPORT FROM THE US GOVERNMENT IN CONNECTION WITH THE PERKINS LOAN PROGRAM, FEDERAL WORK-STUDY PROGRAM, FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT PROGRAM AND OTHER PROGRAMS.

**SCHEDULE F  
(Form 990)**

**Statement of Activities Outside the United States**

OMB No. 1545-0047

**2022**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

Employer identification number

PACIFIC LUTHERAN UNIVERSITY

91-0565571

**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 the 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
<b>(1)</b> EUROPE	NONE	2	PROGRAM SERVICES	STUDY ABROAD	334,709.
<b>(2)</b> EAST ASIA AND THE PACIFIC	NONE	NONE	PROGRAM SERVICES	STUDY ABROAD	27,047.
<b>(3)</b> NORTH AMERICA	NONE	6	PROGRAM SERVICES	STUDY ABROAD	109,892.
<b>(4)</b> SUB-SAHARAN AFRICA	NONE	2	PROGRAM SERVICES	STUDY ABROAD	71,787.
<b>(5)</b> CENTRAL AMERICA/CARIBBEAN	NONE	1	PROGRAM SERVICES	STUDY ABROAD	164,926.
<b>(6)</b> SOUTH AMERICA	NONE	NONE	PROGRAM SERVICES	STUDY ABROAD	1,250.
<b>(7)</b> MIDDLE EAST AND NORTH AFRICA	NONE	NONE	PROGRAM SERVICES	STUDY ABROAD	908.
<b>(8)</b> EUROPE	NONE		INVESTMENTS		3,673,960.
<b>(9)</b> CENTRAL AMERICA/CARIBBEAN	NONE		INVESTMENTS		30,631.
<b>(10)</b>					
<b>(11)</b>					
<b>(12)</b>					
<b>(13)</b>					
<b>(14)</b>					
<b>(15)</b>					
<b>(16)</b>					
<b>(17)</b>					
<b>3a</b> Subtotal	NONE	11.			4,415,110.
<b>b</b> Total from continuation sheets to Part I					
<b>c Totals</b> (add lines 3a and 3b)	NONE	11.			4,415,110.

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

Schedule F (Form 990) 2022

**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)
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

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

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

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

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

**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* . . . . .  Yes  No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to 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).

SCHEDULE F, PART I, LINE 2

FOREIGN OWNERSHIP INTERESTS ARE HELD INDIRECTLY THROUGH ALTERNATIVE  
PARTNERSHIP INVESTMENTS. INVESTMENTS HAVE BEEN ANALYZED FOR POTENTIAL  
FOREIGN FORM FILING REQUIREMENTS AND FILED AS REQUIRED.



**SCHEDULE I  
(Form 990)**

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

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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](http://www.irs.gov/Form990) for the latest information.

Name of the organization

PACIFIC LUTHERAN UNIVERSITY

Employer identification number

91-0565571

**Part I General Information on Grants and Assistance**

- Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

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

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

Schedule I (Form 990) 2022

**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 non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 MERIT BASED STUDENT SCHOLARSHIPS & GRANTS	2,195	47,225,657.			
2 NEEDS BASED STUDENT SCHOLARSHIPS & GRANTS	1,967	15,680,981.			
3 FEDERAL NEEDS BASED STUDENT SCHOLARSHIPS & GRANTS	874	5,279,559.			
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.

SCHEDULE I, PART I, LINE 2

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

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

PACIFIC LUTHERAN UNIVERSITY

Employer identification number

91-0565571

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed 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"/> | Housing allowance or residence for personal use   |
| <input type="checkbox"/> | Travel for companions                     | <input type="checkbox"/> | Payments for business use of personal residence   |
| <input type="checkbox"/> | Tax indemnification and gross-up payments | <input type="checkbox"/> | Health or social club dues or initiation fees     |
| <input type="checkbox"/> | Discretionary spending account            | <input type="checkbox"/> | Personal services (such as 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

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

**3** Indicate which, if any, of the following the 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 type="checkbox"/>            | Written employment contract                     |
| <input type="checkbox"/>            | Independent compensation consultant | <input checked="" type="checkbox"/> | Compensation survey or study                    |
| <input checked="" type="checkbox"/> | Form 990 of other organizations     | <input checked="" type="checkbox"/> | Approval by the board or compensation committee |

**4** During the year, did any person listed 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**  **4c**
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c**
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 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**  **5b**
- b** Any related organization? **5b**
- 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**  **6b**
- b** Any related organization? **6b**
- 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 on lines 5 and 6? If "Yes," describe in Part III **7**  **7**

**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**  **8**

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**  **9**

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		<input checked="" type="checkbox"/>
<b>4b</b>	<input checked="" type="checkbox"/>	
<b>4c</b>		<input checked="" type="checkbox"/>
<b>5a</b>		<input checked="" type="checkbox"/>
<b>5b</b>		<input checked="" type="checkbox"/>
<b>6a</b>		<input checked="" type="checkbox"/>
<b>6b</b>		<input checked="" type="checkbox"/>
<b>7</b>		<input checked="" type="checkbox"/>
<b>8</b>		<input checked="" type="checkbox"/>
<b>9</b>		<input checked="" type="checkbox"/>

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

Schedule J (Form 990) 2022

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 L. ALLAN BELTON PRESIDENT	(i)	342,500.	202,000.	19,038.	57,025.	12,399.	632,962.	
	(ii)							
2 PATRICK GEHRING TREASURER	(i)	150,941.	NONE	NONE	30,769.	10,419.	192,129.	
	(ii)							
3 JOANNA GREGSON PROVOST	(i)	216,810.	975.	NONE	44,196.	10,485.	272,466.	
	(ii)							
4 JOANNA ROYCE-DAVIS VP, STUDENT LIFE	(i)	197,983.	1,732.	NONE	40,358.	10,507.	250,580.	
	(ii)							
5 BARBARA HABERMANN DEAN, SCHOOL OF NURSING	(i)	203,621.	12,238.	NONE	41,491.	10,107.	267,457.	
	(ii)							
6 DANIEL LEE VP, UNIVERSITY RELATIONS	(i)	192,925.	NONE	NONE	39,327.	9,917.	242,169.	
	(ii)							
7 THERESA PHILLIPS CHIEF OPERATING OFFICER	(i)	168,800.	NONE	NONE	34,294.	10,854.	213,948.	
	(ii)							
8 DAVID WARD DEAN, COLLEGE OF HEALTH	(i)	169,887.	3,113.	NONE	17,838.	10,365.	201,203.	
	(ii)							
9 ANN AUMAN DEAN, COLLEGE OF NATURAL	(i)	161,054.	NONE	NONE	16,911.	6,563.	184,528.	
	(ii)							
10 BRIDGET YADEN ASSOCIATE PROVOST	(i)	122,030.	40,542.	NONE	12,813.	9,703.	185,088.	
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**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.

SCHEDULE J, PART I, LINE 4C

THE PRESIDENT PARTICIPATES IN A SUPPLEMENTAL NON-QUALIFIED RETIREMENT  
PLAN. FOR THE CALENDAR YEAR 2022, THE PRESIDENT EARNED \$25,000 REPORTED  
AS DEFERRED COMPENSATION ON SCHEDULE J.

**SCHEDULE K  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information on Tax-Exempt Bonds**

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

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization

PACIFIC LUTHERAN UNIVERSITY

Employer identification number

91-0565571

**Part I Bond Issues**

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
<b>A</b> WASHINGTON HIGHER EDUCATION FACILITIES AUTHORITY	91-1306482	939781S27	07/09/2014	9,933,742.	RENOVATION		X		X		X
<b>B</b> WASHINGTON HIGHER EDUCATION FACILITIES AUTHORITY	91-1306482	939781ZD5	08/11/2016	48,933,000.	REFUNDING		X		X		X
<b>C</b>											
<b>D</b>											

**Part II Proceeds**

	A		B		C		D	
<b>1</b> Amount of bonds retired . . . . .	7,101,812.		6,641,274.					
<b>2</b> Amount of bonds legally defeased . . . . .								
<b>3</b> Total proceeds of issue . . . . .	9,933,742.		48,952,937.					
<b>4</b> Gross proceeds in reserve funds . . . . .			1,444,000.					
<b>5</b> Capitalized interest from proceeds . . . . .								
<b>6</b> Proceeds in refunding escrows . . . . .								
<b>7</b> Issuance costs from proceeds . . . . .	198,669.		403,596.					
<b>8</b> Credit enhancement from proceeds . . . . .								
<b>9</b> Working capital expenditures from proceeds . . . . .								
<b>10</b> Capital expenditures from proceeds . . . . .	9,735,073.							
<b>11</b> Other spent proceeds . . . . .			47,089,404.					
<b>12</b> Other unspent proceeds . . . . .								
<b>13</b> Year of substantial completion . . . . .	2015		2007					
	Yes	No	Yes	No	Yes	No	Yes	No
<b>14</b> Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)? . . . . .		X	X					
<b>15</b> Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)? . . . . .		X		X				
<b>16</b> Has the final allocation of proceeds been made? . . . . .	X		X					
<b>17</b> Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	X		X					

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

Schedule K (Form 990) 2022

**Part III Private Business Use**

GROUP 1

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .		X		X				
<b>2</b> Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .		X		X				
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .		X		X				
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property? . . . . .								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .		X		X				
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? . . . . .								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . .								
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . .								
<b>6</b> Total of lines 4 and 5 . . . . .								
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .		X		X				
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X		X				
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .	X		X					

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .		X		X				
<b>2</b> If "No" to line 1, did the following apply?								
<b>a</b> Rebate not due yet? . . . . .		X	X					
<b>b</b> Exception to rebate? . . . . .		X		X				
<b>c</b> No rebate due? . . . . .	X			X				
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .								
<b>3</b> Is the bond issue a variable rate issue? . . . . .		X	X					

**Part IV Arbitrage (continued)**

GROUP 1

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue? . . . . .		X	X					
b Name of provider . . . . .			WASHINGTON FEDERAL					
c Term of hedge. . . . .			10.000					
d Was the hedge superintegrated? . . . . .				X				
e Was the hedge terminated? . . . . .				X				
5a Were gross proceeds invested in a guaranteed investment contract (GIC)? . . . . .		X		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		X				
7 Has the organization established written procedures to monitor the requirements of section 148? . . . . .	X		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 isn't available under applicable regulations? . . . . .	X		X					

**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K. See instructions.



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

SCHEDULE K, PART IV, ARBITRAGE, LINE 2C:

DATE THE REBATE COMPUTATION WAS PERFORMED: 09/30/2021

PART II, LINE 3, COLUMN B:

\$48,933,000 ISSUE PRICE

\$19,937 INVESTMENT INCOME EARNED ON PROCEEDS

\$48,952,937 TOTAL PROCEEDS OF ISSUE

**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization

PACIFIC LUTHERAN UNIVERSITY

Employer identification number

91-0565571

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art . . . . .				
2 Art - Historical treasures . . . . .				
3 Art - Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .	X		4,241.	FAIR MARKET VALUE
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities - Publicly traded . . . . .	X	5	111,467.	FAIR MARKET VALUE
10 Securities - Closely held stock . . . . .				
11 Securities - Partnership, LLC, or trust interests . . . . .				
12 Securities - Miscellaneous . . . . .				
13 Qualified conservation contribution - Historic structures . . . . .				
14 Qualified conservation contribution - Other . . . . .				
15 Real estate - Residential . . . . .				
16 Real estate - Commercial . . . . .				
17 Real estate - Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ (SEE SUPP PAGE ) . . . . .		10.	1,446.	
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 V, Donee Acknowledgement . . . . . **29**

	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? . . . . .		X
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? . . . . .	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .		X
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.		

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

Schedule M (Form 990) 2022

JSA

2E1298 1.000

**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.

---

SCHEDULE M, PART I

THE AMOUNTS LISTED IN PART 1, COLUMN B ARE BASED ON THE NUMBER OF  
CONTRIBUTORS FOR EACH TYPE OF PROPERTY CONTRIBUTED.

**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.

SCHEDULE M, PART I - OTHER NONCASH CONTRIBUTIONS

DESCRIPTION	(A) CHECK	(B) NUMBER OF CONTRIBUTIONS	(C) REVENUES REPORTED	(D) METHOD OF DETERMINING
EQUIPMENT/MISCE	X	10	1,446.	FAIR MARKET VALU
TOTALS		10.	1,446.	

**SCHEDULE O  
(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

PACIFIC LUTHERAN UNIVERSITY

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Employer identification number

91-0565571

**FORM 990, PART VI, LINE 1A**

L. ALLAN BELTON IS A PAID EMPLOYEE OF THE ORGANIZATION AND THEREFORE  
IS CONSIDERED A NON-INDEPENDENT BOARD MEMBER.

**FORM 990, PART VI, SECTION B, LINE 11B**

THE FORM 990 WAS PREPARED AND REVIEWED BY STAFF AND AN EXTERNAL  
ACCOUNTING FIRM. THE FORM WAS THEN PROVIDED AND REVIEWED BY THE  
ENTIRE BOARD BEFORE IT WAS FILED WITH THE IRS.

**FORM 990, PART VI, SECTION B, LINE 12C**

PACIFIC LUTHERAN UNIVERSITY ANNUALLY REQUIRES BOARD MEMBERS AND KEY  
EMPLOYEES TO COMPLETE CONFLICT OF INTEREST SURVEYS. ANY CONFLICTS ARE  
DOCUMENTED TO ENSURE PROPER OVERSIGHT. BOARD MEMBERS WITH CONFLICTS  
ARE REQUIRED TO RECUSE THEMSELVES FROM PROCEEDINGS.

**FORM 990, PART VI, SECTION B, LINE 15A & 15B**

THE PRESIDENT'S COMPENSATION IS REVIEWED, APPROVED AND NOTED IN  
MINUTES ANNUALLY BY THE GOVERNANCE COMMITTEE OF THE BOARD. ALL OTHER  
POSITIONS ARE REVIEWED BY SUPERVISOR. THE DIRECTOR OF HUMAN RESOURCES  
ASSEMBLES AND REVIEWS COMPARABLE DATA FROM THE INDUSTRY.

**FORM 990, PART VI, SECTION C, LINE 19**

FINANCIAL STATEMENTS ARE POSTED ON PLU'S WEBSITE AND GOVERNING  
DOCUMENTS ARE AVAILABLE UPON REQUEST.

**FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:**

CHANGE IN VALUE OF TRUST	\$ -895,381
UNREALIZED GAIN ON INTEREST RATE SWAP	\$ 525,577
TOTAL	\$ -369,804

Name of the organization

PACIFIC LUTHERAN UNIVERSITY

Employer identification number

91-0565571

## FORM 990, PART III - PROGRAM SERVICE

=====

## LINE 4A, PROGRAM SERVICE

-----

## ACADEMIC INSTRUCTION:

PLU OFFERS 40 MAJORS AND 60 MINORS, AS WELL AS GRADUATE AND PROFESSIONAL PROGRAMS IN BUSINESS (MARKETING ANALYTIC AND BUSINESS ADMINISTRATION), CREATIVE WRITING, EDUCATION, MARRIAGE AND FAMILY THERAPY, KINESIOLOGY, AND NURSING. THE UNIVERSITY HELPS MORE THAN 2,737 STUDENTS FROM ALL FAITHS AND BACKGROUNDS DISCERN THEIR VOCATIONS THROUGH COURSEWORK, MENTORSHIP AND INTERNSHIPS AT WORLD-CLASS PUGET SOUND-AREA BUSINESSES AND INSTITUTIONS. PLU SEEKS STUDENTS FROM EVERY POSSIBLE BACKGROUND, ALL RELIGIONS, ALL RACES, ALL SOCIOECONOMIC GROUPS, ALL SEXUAL ORIENTATIONS, ALL AGES, FROM ALL OVER THE WORLD. FOR THE 2023-24 ACADEMIC YEAR, 54 PERCENT OF INCOMING FIRST-YEAR STUDENTS ARE FIRST GENERATION, COMING FROM FAMILIES WHERE NEITHER NATURAL NOR ADOPTIVE PARENTS RECEIVED A BACCALAUREATE DEGREE; 54 PERCENT SELF-IDENTIFY AS STUDENTS OF COLOR; AND 40 PERCENT ARE PELL GRANT-ELIGIBLE. THE FIRST AMERICAN UNIVERSITY TO HAVE STUDY AWAY CLASSES ON ALL SEVEN CONTINENTS SIMULTANEOUSLY, PLU ALSO IS THE FIRST PRIVATE UNIVERSITY ON THE WEST COAST TO RECEIVE THE PRESTIGIOUS SENATOR PAUL SIMON AWARD FOR CAMPUS INTERNATIONALIZATION. PLU HOSTS AN EMMY AWARD-WINNING MEDIALAB; A MACARTHUR AWARD-WINNING DETACHMENT OF ARMY ROTC; AND MORE THAN 80 CLUBS AND ACTIVITIES, INCLUDING 18 VARSITY ATHLETIC TEAMS IN THE NORTHWEST CONFERENCE OF NCAA DIVISION III. THE UNIVERSITY CONSISTENTLY RANKS AMONG THE TOP 20 IN U.S. NEWS AND WORLD REPORT'S BEST UNIVERSITIES IN THE WEST. USNWR RECENTLY NAMED PLU AS THE THIRD BEST VALUE SCHOOL IN THE WEST REGION, AS WELL AS THE FIFTH BEST COLLEGE FOR VETERANS. THE UNIVERSITY HAS PRODUCED MORE THAN 108 FULBRIGHT SCHOLARS SINCE 1975.

## LINE 4C, PROGRAM SERVICE

-----

## ACADEMIC SUPPORT AND STUDENT SERVICES:

AT PLU, STUDENTS ARE OFFERED MANY SUPPORT SERVICES, INCLUDING ACADEMIC ASSISTANCE AND ADVISING, ACCOMMODATIONS AND ACCESSIBILITY SERVICES, CAREER CONNECTIONS AND CAMPUS MINISTRY. HIGHLIGHTS OF 2022-23 INCLUDED THE STRENGTHENING OF THE CENTER FOR STUDENT SUCCESS, A MISSION-ALIGNED, STUDENT-CENTERED REIMAGINING OF ACADEMIC SUPPORT THAT TAKES A HOLISTIC VIEW OF STUDENT SUCCESS. THE CENTER IS THE HUB OF THAT DIRECTS STUDENTS TO APPROPRIATE

Name of the organization

Employer identification number

PACIFIC LUTHERAN UNIVERSITY

91-0565571

FORM 990, PART III - PROGRAM SERVICE

=====

UNITS ON CAMPUS FOR HELP WITH ACADEMIC AND PERSONAL SUPPORT AND RESOURCES. SUPPORT SERVICES INCLUDE: ACADEMIC ADVISING & DEGREE PLANNING, TUTORING & ASSIGNMENT HELP, CAREER PLANNING, FINANCIAL SERVICES, PERSONAL HEALTH & WELLNESS, RESOURCES BY AFFINITY GROUP (COMMUTER STUDENTS, TRANSFER STUDENTS, INTERNATIONAL STUDENTS, FIRST IN THE FAMILY [FIF] STUDENTS, LGBTQ-IDENTIFIED STUDENTS, STUDENTS OF COLOR, AND UNDOCUMENTED STUDENTS. STUDENTS.) IN ADDITION, MILITARY STUDENT OUTREACH HAS NOW BEEN ADDED TO THE OUTREACH OFFICES TO CONNECT VETERANS TO PEERS, PROFESSIONAL DEVELOPMENT AND OTHER RESOURCES.

Name of the organization

Employer identification number

**PACIFIC LUTHERAN UNIVERSITY**

**91-0565571**

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES

DESCRIPTION	GRANTS	EXPENSES	REVENUE
AUXILIARY ENTERPRISES:			
PLU OFFERS NINE RESIDENCE HALLS; EIGHT TRADITIONAL STYLE RESIDENCE HALLS AND ONE APARTMENT-STYLE COMPLEX. DURING THE 2022-23 ACADEMIC YEAR, ON CAMPUS RESIDENTIAL STUDENTS SERVED 1134 STUDENTS IN THE FALL AND SPRING SEMESTERS. PLU DELIVERED DINING SERVICES TO STUDENTS, FACULTY, STAFF AND THE NEIGHBORING COMMUNITY. WE ARE DEDICATED TO PROVIDING NUTRITIONALLY SOUND AND SUSTAINABLY SOURCED MEALS AT OUR MODERN DINING HALL, AT A NOTED RESTAURANT OPEN TO THE PUBLIC AND CAMPUS COMMUNITY, AND THROUGH SEVERAL CONVENIENT QUICK-SERVE OPTIONS LOCATED ACROSS CAMPUS. DINING SERVICES IS A CAMPUS LEADER IN SUSTAINABLE INITIATIVES, OFFERS NUTRITION EDUCATION AND CULINARY ADVENTURE CLASSES, AVAILABLE TO EVERYONE. PLU HOSTED OVER 27,000 GUESTS ATTENDING APPROXIMATELY 60 NON-PLU CONFERENCES, CAMPS AND EVENTS DURING 2022-2023. CONFERENCES RANGE IN SIZE FROM ONE-DAY TRAININGS TO OVERNIGHT RETREATS; EDUCATION CONFERENCES; MUSIC CONCERTS; SPORTS CAMPS AND CLINICS. PLU'S HOSPITALITY SERVICES AND CAMPUS RESTAURANTS, INCLUDING THE CATERING DEPARTMENT, PROVIDES MEALS FOR MOST EVENTS AS WELL AS PLU FUNCTIONS. PLU RENTED RESIDENCE HALL ROOMS AND CAMPUS MEETING SPACES TO NEARLY 3000 GUESTS OVER THE SPAN OF 2 MONTHS DURING THE SUMMER CONFERENCE SEASON. DURING THE 2022-2023 FISCAL YEAR NEARLY 50 EXTERNAL EVENTS WERE CANCELLED DUE TO COVID-19, WHICH WOULD HAVE BROUGHT AN ADDITIONAL 15,000 GUESTS TO CAMPUS.	8,291,400.	4,212,449.	
TOTALS		8,291,400.	4,212,449.



Name of the organization

**PACIFIC LUTHERAN UNIVERSITY**

Employer identification number

**91-0565571**

## FORM 990, PART VII-COMPENSATION OF THE 5 HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS	DESCRIPTION OF SERVICES	COMPENSATION
SYSCO FOOD SERVICES OF SEATTLE 222820 54TH AVENUE S KENT, WA 98032	FOOD SERVICE	513,620.
US FOODS 2204 70TH AVE E STE 100 FIFE, WA 98424	FOOD SERVICE	496,425.
MCGRANAHAN ARCHITECTS, P.S. 211 PACIFIC AVE STE 100 TACOMA, WA 98402	ARCHITECTURE	409,222.
RUFFALO NOEL LEVITZ LLC 1025 KIRKWOOD PKWY SW CEDAR RAPIDS, IA 52404	MGMT. CONSULTING	350,581.
RICOH USA INC. 70 VALLEY STREAM PKWY MALVERN, PA 19355	SYSTEM INTEGRATION	303,471.

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Related Organizations and Unrelated Partnerships**

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Employer identification number

PACIFIC LUTHERAN UNIVERSITY

91-0565571

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) GARFIELD COMMONS, LLC 2001 WESTERN AVE, SUITE 330 SEATTLE, WA 98121 65-1266546	COM. REAL EST	WA	840,895.	11,206,322.	PLU
(2)					
(3)					
(4)					
(5)					
(6)					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) BENSON FAMILY FOUNDATION PO BOX 3168 PORTLAND, OR 97208 20-3039538	SUPPORT PLU	OR	501(C)(3)	12D	N/A		X
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

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

Schedule R (Form 990) 2022

**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	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

**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 UNITRUSTS (21)									
	CHARITABLE TR	WA	N/A	TRUST					X
(2) LIFE INCOME TRUSTS (3)									
	CHARITABLE TR	WA	N/A	TRUST					X
(3)									
(4)									
(5)									
(6)									
(7)									

**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
<b>1</b> 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?		
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity . . . . .		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .	X	
<b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .		X
<b>e</b> Loans or loan guarantees by related organization(s) . . . . .		X
<b>f</b> Dividends from related organization(s) . . . . .		X
<b>g</b> Sale of assets to related organization(s) . . . . .		X
<b>h</b> Purchase of assets from related organization(s) . . . . .		X
<b>i</b> Exchange of assets with related organization(s) . . . . .		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .		X
<b>o</b> Sharing of paid employees with related organization(s) . . . . .		X
<b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .		X
<b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .		X
<b>r</b> Other transfer of cash or property to related organization(s) . . . . .		X
<b>s</b> Other transfer of cash or property from related organization(s) . . . . .		X

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

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) BENSON FAMILY FOUNDATION	C	471,500.	CASH
(2)			
(3)			
(4)			
(5)			
(6)			

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512 - 514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

**Part VII** Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.



RENT AND ROYALTY SUMMARY

=====

PROPERTY	TOTAL INCOME	DEPLETION/ DEPRECIATION	OTHER EXPENSES	ALLOWABLE NET INCOME
-----	-----	-----	-----	-----
GARFIELD COMMONS, LL	-----	37,047.	-----	-37,047.
TOTALS	=====	37,047.	=====	-37,047.
	=====	=====	=====	=====



**Exempt Organization Business Income Tax Return  
(and proxy tax under section 6033(e))**

For calendar year 2022 or other tax year beginning 06/01, 2022, and ending 05/31, 2023

**2022**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection  
for 501(c)(3)  
Organizations Only

<b>A</b> <input type="checkbox"/> Check box if address changed.		Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) <b>PACIFIC LUTHERAN UNIVERSITY</b>	<b>D Employer identification number</b> 91-0565571
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(C)(3) <input type="checkbox"/> 408(e) 220(e) <input type="checkbox"/> 408A 530(a) <input type="checkbox"/> 529(a) 529A	<b>Print or Type</b>	Number, street, and room or suite no. If a P.O. box, see instructions. <b>12180, PARK AVENUE S</b>	<b>E Group exemption number</b> (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code <b>TACOMA, WA 98447</b>	
		<b>C</b> Book value of all assets at end of year <b>273406035</b>	<b>F</b> <input type="checkbox"/> Check box if an amended return.
<b>G</b> Check organization type	<input checked="" type="checkbox"/> 501(c) corporation	<input type="checkbox"/> 501(c) trust	<input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university
<b>H</b> Check if filing only to	<input type="checkbox"/> Claim credit from Form 8941	<input type="checkbox"/> Claim a refund shown on Form 2439	
<b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/>			
<b>J</b> Enter the number of attached Schedules A (Form 990-T) <b>2</b>			
<b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation			
<b>L</b> The books are in care of <b>NATHAN P VAILENCOUR</b>		Telephone number <b>253-535-7104</b>	
<b>12180, PARK AVENUE SOUTH</b>			
<b>TACOMA, WA 98447</b>			

**Part I Total Unrelated Business Taxable Income**

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions).	1	NONE
2 Reserved	2	
3 Add lines 1 and 2	3	NONE
4 Charitable contributions (see instructions for limitation rules)	4	
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	NONE
6 Deduction for net operating loss. See instructions.	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	NONE
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	
9 Trusts. Section 199A deduction. See instructions.	9	
10 Total deductions. Add lines 8 and 9	10	
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero.	11	NONE

**Part II Tax Computation**

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	NONE
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041).	2	
3 Proxy tax. See instructions	3	
4 Other tax amounts. See instructions	4	
5 Alternative minimum tax (trusts only)	5	
6 Tax on noncompliant facility income. See instructions	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	NONE

For Paperwork Reduction Act Notice, see instructions.

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116). . . . . 1a
b Other credits (see instructions). . . . . 1b
c General business credit. Attach Form 3800 (see instructions) . . . . . 1c
d Credit for prior year minimum tax (attach Form 8801 or 8827). . . . . 1d
e Total credits. Add lines 1a through 1d. . . . . 1e
2 Subtract line 1e from Part II, line 7. . . . . 2 NONE
3 Other amounts due. Check if from: [ ] Form 4255 [ ] Form 8611 [ ] Form 8697 [ ] Form 8866
[ ] Other (attach statement) . . . . . 3
4 Total tax. Add lines 2 and 3 (see instructions). [ ] Check if includes tax previously deferred under
section 1294. Enter tax amount here. . . . . 4 NONE
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k) . . . . . 5
6a Payments: A 2021 overpayment credited to 2022 . . . . . 6a
b 2022 estimated tax payments. Check if section 643(g) election applies [ ] 6b
c Tax deposited with Form 8868. . . . . 6c
d Foreign organizations: Tax paid or withheld at source (see instructions) . . . . . 6d
e Backup withholding (see instructions) . . . . . 6e
f Credit for small employer health insurance premiums (attach Form 8941) . . . . . 6f
g Other credits, adjustments, and payments: [ ] Form 2439 [ ] Form 4136 [ ] Other Total 6g
7 Total payments. Add lines 6a through 6g . . . . . 7
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached. [ ] 8
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed . . . . . 9 NONE
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid. . . . . 10
11 Enter the amount of line 10 you want: Credited to 2023 estimated tax Refunded 11

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1 At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority
over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file
FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country
here [ ] Yes [X] No
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?
If "Yes," see instructions for other forms the organization may have to file. [ ] Yes [X] No
3 Enter the amount of tax-exempt interest received or accrued during the tax year . . . . . \$
4 Enter available pre-2018 NOL carryovers here \$ 2,981,516. Do not include any post-2017 NOL carryover
shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on
Part I, line 6.
5 Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce
the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.
Business Activity Code Available post-2017 NOL carryover
901101 \$ 47,071.
453220 \$ 653,848.
6a Did the organization change its method of accounting? (see instructions) . . . . . [ ] Yes [X] No
b If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No,"
explain in Part V. . . . . [ ] Yes [X] No

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

Sign Here 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 taxpayer) is based on all information of which preparer has any knowledge.
Signature of officer PATRICK GEHRING Date 04/15/2024 Title TREASURER
May the IRS discuss this return with the preparer shown below (see instructions)? [X] Yes [ ] No
Paid Preparer Use Only Print/Type preparer's name LAUREN R DENTON Preparer's signature Date 04/15/2024 Check [ ] if self-employed PTIN P01571860
Firm's name FORVIS, LLP Firm's EIN 44-0160260
Firm's address 111 E. WAYNE ST., SUITE 600, FORT WAYNE, IN 46802 Phone no. 260-460-4000

**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2022**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

**Open to Public Inspection for  
501(c)(3) Organizations Only**

<b>A</b> Name of the organization PACIFIC LUTHERAN UNIVERSITY	<b>B</b> Employer identification number 91-0565571
<b>C</b> Unrelated business activity code (see instructions) 901101	<b>D</b> Sequence: 1 of 2

**E** Describe the unrelated trade or business **INCOME FROM PASSTHROUGH INVESTMENTS**

<b>Part I</b> Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales _____			
<b>b</b> Less returns and allowances _____ <b>c</b> Balance	<b>1c</b>		
<b>2</b> Cost of goods sold (Part III, line 8) . . . . .	<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .	<b>3</b>		
<b>4a</b> Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions. . . . .	<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions	<b>4b</b>	-16.	-16.
<b>c</b> Capital loss deduction for trusts. . . . .	<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement) . . . . . <b>SEE STATEMENT 1.</b>	<b>5</b>	66.	66.
<b>6</b> Rent income (Part IV) . . . . .	<b>6</b>		
<b>7</b> Unrelated debt-financed income (Part V) . . . . .	<b>7</b>	136,592.	145,310.
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI). . . . .	<b>8</b>		-8,718.
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII). . . . .	<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII). . . . .	<b>10</b>		
<b>11</b> Advertising income (Part IX). . . . .	<b>11</b>		
<b>12</b> Other income (see instructions; attach statement) . . . . .	<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12 . . . . .	<b>13</b>	136,642.	145,310.

**Part II Deductions Not Taken Elsewhere** See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.

<b>1</b> Compensation of officers, directors, and trustees (Part X) . . . . .	<b>1</b>		
<b>2</b> Salaries and wages . . . . .	<b>2</b>		
<b>3</b> Repairs and maintenance . . . . .	<b>3</b>		
<b>4</b> Bad debts . . . . .	<b>4</b>		
<b>5</b> Interest (attach statement). See instructions . . . . .	<b>5</b>		
<b>6</b> Taxes and licenses . . . . .	<b>6</b>		
<b>7</b> Depreciation (attach Form 4562). See instructions . . . . .	<b>7</b>	37,047.	
<b>8</b> Less depreciation claimed in Part III and elsewhere on return . . . . .	<b>8a</b>	37,047.	<b>8b</b>
<b>9</b> Depletion . . . . .	<b>9</b>		
<b>10</b> Contributions to deferred compensation plans . . . . .	<b>10</b>		
<b>11</b> Employee benefit programs . . . . .	<b>11</b>		
<b>12</b> Excess exempt expenses (Part VIII) . . . . .	<b>12</b>		
<b>13</b> Excess readership costs (Part IX) . . . . .	<b>13</b>		
<b>14</b> Other deductions (attach statement) . . . . . <b>STMT. 2.</b>	<b>14</b>		800.
<b>15 Total deductions.</b> Add lines 1 through 14 . . . . .	<b>15</b>		800.
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) . . . . .	<b>16</b>		-9,468.
<b>17</b> Deduction for net operating loss. See instructions . . . . .	<b>17</b>		
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16. . . . .	<b>18</b>		-9,468.

For Paperwork Reduction Act Notice, see instructions. Schedule A (Form 990-T) 2022

**Part III Cost of Goods Sold**

Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	<b>Total.</b> Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  \_\_\_\_\_  
 B  \_\_\_\_\_  
 C  \_\_\_\_\_  
 D  \_\_\_\_\_

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)				
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)				

**Part V Unrelated Debt-Financed Income (see instructions)**

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  GARFIELD COMMONS - GARFIELD ST S, TACOMA, WA 98444  
 B  \_\_\_\_\_  
 C  \_\_\_\_\_  
 D  \_\_\_\_\_

	A	B	C	D
2 Gross income from or allocable to debt-financed property	174,516.			
3 Deductions directly connected with or allocable to debt-financed property	STMT 3	STMT 4		
a Straight line depreciation (attach statement)	37,047.			
b Other deductions (attach statement)	148,608.			
c Total deductions (add lines 3a and 3b, columns A through D)	185,655.			
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)	4,066,444.			
5 Average adjusted basis of or allocable to debt-financed property (attach statement)	STMT 5 5,195,464.			
6 Divide line 4 by line 5	78.269%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6	136,592.			
8 <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A).	136,592.			
9 Allocable deductions. Multiply line 3c by line 6	145,310.			
10 <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)	145,310.			
11 <b>Total dividends - received deductions</b> included in line 10				

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> .....			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> .....		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) . . . . .	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 . . . . .	4
5	Gross income from activity that is not unrelated business income . . . . .	5
6	Expenses attributable to income entered on line 5 . . . . .	6
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 . . . . .	7

**Part IX Advertising Income**

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A	<input type="checkbox"/>
B	<input type="checkbox"/>
C	<input type="checkbox"/>
D	<input type="checkbox"/>

_____
_____
_____
_____

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income . . . . .				

a Add columns A through D. Enter here and on Part I, line 11, column (A), . . . . . \_\_\_\_\_

3 Direct advertising costs by periodical . . . . .				
--	--	--	--	--

a Add columns A through D. Enter here and on Part I, line 11, column (B), . . . . . \_\_\_\_\_

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 . . .				
5 Readership costs . . . . .				
6 Circulation income . . . . .				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero . . . . .				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 . . . . .				

a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 . . . . . \_\_\_\_\_

**Part X Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	

**Total.** Enter here and on Part II, line 1 . . . . . \_\_\_\_\_

**Part XI Supplemental Information** (see instructions)

---



---



---



---



---



---



---



---



---



---

SCHEDULE A: INVESTMENTS

INCOME (LOSS) FROM PARTNERSHIPS AND/OR S CORPORATIONS

	SHARE OF GROSS INCOME	SHARE OF DEDUCTIONS	GAIN OR (LOSS)
CORE ALPHA PRIVATE EQUITY PARTNERS II, LP	65.		65.
PARTNERS GROUP SECONDARY 2008 LP	1.		1.
TOTAL INCOME (LOSS) FROM PARTNERSHIPS AND/OR S CORPORATIONS			66.

SCHEDULE A: INVESTMENTS  
PART II - LINE 14 - OTHER DEDUCTIONS  
=====

TAX PREPARATION FEES	800.
	-----
TOTAL OTHER DEDUCTIONS .....	800.
	=====



SCHEDULE A: INVESTMENTS  
 PART V - LINE 3A DETAIL  
 =====

PROPERTY	COST - SALVAGE VALUE	YEAR ACQUIRED	USEFUL LIFE - YEARS	YEARS REMAINING	ANNUAL DEPR EXPENSE	ALLOWABLE DEPR EXPENSE
GARFIELD COMMONS	8,612,423.				77,096.	37,047.
TOTAL ALLOWABLE DEPRECIATION EXPENSES						----- 37,047. =====

SCHEDULE A: INVESTMENTS  
PART V - LINE 3B DETAIL  
=====

OPERATING SERVICES	26,471.
REPAIR/MAINTENANCE	4,975.
UTILITIES	12,004.
TAXES	10,944.
INSURANCE	5,628.
AMORTIZATION	3,815.
INTEREST	77,000.
MISC. EXPENSES	7,771.
	-----
TOTAL OTHER DEDUCTIONS	148,608.
	=====

SCHEDULE A: INVESTMENTS

PART V - LINE 5 DETAIL

=====

PROPERTY	BEGINNING ADJUSTED BASIS	ENDING ADJUSTED BASIS	AVERAGE ADJUSTED BASIS	UNRELATED BUSINESS USE (%)	ALLOCABLE TO UNRE- BUSINESS USE
GARFIELD COMMONS	10904563.	10719532.	10812048.	48.05	5,195,464.
AVERAGE ADJUSTED BASIS OF OR ALLOCABLE TO DEBT-FINANCED PROPERTY					5,195,464.

-----  
=====

**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2022**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

**Open to Public Inspection for  
501(c)(3) Organizations Only**

<b>A</b> Name of the organization PACIFIC LUTHERAN UNIVERSITY	<b>B</b> Employer identification number 91-0565571
<b>C</b> Unrelated business activity code (see instructions) 453220	<b>D</b> Sequence: 2 of 2

**E** Describe the unrelated trade or business RESTAURANT

<b>Part I</b> Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales 347,874.				
<b>b</b> Less returns and allowances <b>c</b> Balance	<b>1c</b>	347,874.		
<b>2</b> Cost of goods sold (Part III, line 8).	<b>2</b>	116,701.		
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>	231,173.		231,173.
<b>4a</b> Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions.	<b>4a</b>			
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions	<b>4b</b>			
<b>c</b> Capital loss deduction for trusts.	<b>4c</b>			
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b>			
<b>6</b> Rent income (Part IV)	<b>6</b>			
<b>7</b> Unrelated debt-financed income (Part V)	<b>7</b>			
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI).	<b>8</b>			
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII).	<b>9</b>			
<b>10</b> Exploited exempt activity income (Part VIII).	<b>10</b>			
<b>11</b> Advertising income (Part IX).	<b>11</b>			
<b>12</b> Other income (see instructions; attach statement)	<b>12</b>			
<b>13 Total.</b> Combine lines 3 through 12	<b>13</b>	231,173.		231,173.

<b>Part II</b> Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.				
<b>1</b> Compensation of officers, directors, and trustees (Part X)	<b>1</b>			
<b>2</b> Salaries and wages	<b>2</b>		227,658.	
<b>3</b> Repairs and maintenance	<b>3</b>		61,980.	
<b>4</b> Bad debts	<b>4</b>			
<b>5</b> Interest (attach statement). See instructions	<b>5</b>			
<b>6</b> Taxes and licenses	<b>6</b>		1,692.	
<b>7</b> Depreciation (attach Form 4562). See instructions	<b>7</b>			
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>			
<b>9</b> Depletion	<b>9</b>			
<b>10</b> Contributions to deferred compensation plans	<b>10</b>			
<b>11</b> Employee benefit programs	<b>11</b>		38,941.	
<b>12</b> Excess exempt expenses (Part VIII)	<b>12</b>			
<b>13</b> Excess readership costs (Part IX)	<b>13</b>			
<b>14</b> Other deductions (attach statement) STMT. 1.	<b>14</b>		31,504.	
<b>15 Total deductions.</b> Add lines 1 through 14	<b>15</b>		361,775.	
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b>			-130,602.
<b>17</b> Deduction for net operating loss. See instructions	<b>17</b>			
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16.	<b>18</b>			-130,602.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

**Part III Cost of Goods Sold** Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	116,701.
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	<b>Total.</b> Add lines 1 through 5	6	116,701.
7	Inventory at end of year	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2	8	116,701.
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  \_\_\_\_\_  
 B  \_\_\_\_\_  
 C  \_\_\_\_\_  
 D  \_\_\_\_\_

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)				
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)				

**Part V Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  \_\_\_\_\_  
 B  \_\_\_\_\_  
 C  \_\_\_\_\_  
 D  \_\_\_\_\_

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				
9 Allocable deductions. Multiply line 3c by line 6				
10 <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				
11 <b>Total dividends - received deductions</b> included in line 10				

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> .....			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> .....		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) .....	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7. ....	4
5	Gross income from activity that is not unrelated business income. ....	5
6	Expenses attributable to income entered on line 5 .....	6
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 .....	7



SCHEDULE A:RESTAURANT  
PART II - LINE 14 - OTHER DEDUCTIONS  
=====

PROFESSIONAL FEES	1,834.
MISC EXPENSE	14,975.
SUPPLIES	212.
EQUIPMENT PURCHASES	1,595.
TAX PREP FEES	1,187.
ADMINISTRATIVE SERVICES	9,144.
INSURANCE	2,544.
ADVERTISING AND PROMOTION	13.

TOTAL OTHER DEDUCTIONS ..... -----  
31,504.  
=====



Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

Attachment
Sequence No. 27

Name(s) shown on return: PACIFIC LUTHERAN UNIVERSITY
Identifying number: 91-0565571
1a Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions.
1b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets.
1c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets.

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed or allowable since acquisition, (f) Cost or other basis, plus improvements and expense of sale, (g) Gain or (loss). Row 1: SEE STATEMENT 1, -16.

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):
11 Loss, if any, from line 7.
12 Gain, if any, from line 7 or amount from line 8, if applicable.
13 Gain, if any, from line 31.
14 Net gain or (loss) from Form 4684, lines 31 and 38a.
15 Ordinary gain from installment sales from Form 6252, line 25 or 36.
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824.
17 Combine lines 10 through 16.
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions.
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4.

For Paperwork Reduction Act Notice, see separate instructions.

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

Table with columns for property descriptions (A-D), date acquired, date sold, and gain calculations (lines 20-29b).

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

Summary table with lines 30, 31, and 32 for total gains and adjustments.

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

Table for recapture amounts with columns for Section 179 and Section 280F(b)(2) (lines 33-35).



Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment Sequence No. 179

Name(s) shown on return

Identifying number

PACIFIC LUTHERAN UNIVERSITY

91-0565571

Business or activity to which this form relates

GARFIELD COMMONS, LLC

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 main rows for lines 1-5 and 6-13. Line 1: Maximum amount. Line 2: Total cost of section 179 property. Line 3: Threshold cost. Line 4: Reduction in limitation. Line 5: Dollar limitation. Line 6: Description of property, Cost, Elected cost. Line 7: Listed property. Line 8: Total elected cost. Line 9: Tentative deduction. Line 10: Carryover of disallowed deduction. Line 11: Business income limitation. Line 12: Section 179 expense deduction. Line 13: Carryover of disallowed deduction to 2023.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

Table with 3 rows for lines 14-16. Line 14: Special depreciation allowance. Line 15: Property subject to section 168(f)(1) election. Line 16: Other depreciation (including ACRS) with value 37,047.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

Table with 2 rows for lines 17-18. Line 17: MACRS deductions for assets placed in service in tax years beginning before 2022. Line 18: Electing to group assets into one or more general asset accounts.

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows include 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year property, and residential/nonresidential rental property.

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows include 12-year, 30-year, and 40-year class lives.

Part IV Summary (See instructions.)

Table with 3 rows for lines 21-23. Line 21: Listed property. Line 22: Total. Line 23: For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.

For Paperwork Reduction Act Notice, see separate instructions.

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes X No 24b If "Yes," is the evidence written? Yes X No

Table with columns (a) through (i) for depreciation and other information. Includes rows 25, 26, 27, 28, and 29.

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table for Section B with columns (a) through (f) for Vehicle 1 through Vehicle 6. Includes rows 30 through 36.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

Table for Section C with columns Yes and No. Includes rows 37 through 41.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table for Section C with columns (a) through (f) for amortization. Includes rows 42, 43, and 44.



**Pacific Lutheran University**  
**NOL carryforward 5/31/18 and earlier**  
**5/31/2023**

	<u>Taxable Income</u>	<u>NOL Used in PY</u>	<u>NOL Used in CY</u>	<u>Remaining NOL</u>
5/31/2008	\$ (117,840.00)	\$ 49,532.00		\$ (68,308.00)
5/31/2009	\$ (619,513.00)			\$ (619,513.00)
5/31/2011	\$ (399,055.00)			\$ (399,055.00)
5/31/2012	\$ (235,146.00)			\$ (235,146.00)
5/31/2013	\$ (419,945.00)			\$ (419,945.00)
5/31/2014	\$ (146,964.00)			\$ (146,964.00)
5/31/2015	\$ (121,352.00)			\$ (121,352.00)
5/31/2016	\$ (576,512.00)			\$ (576,512.00)
5/31/2017	\$ (162,876.00)			\$ (162,876.00)
5/31/2018	\$ (231,845.00)			\$ (231,845.00)
NOL C/F	<u>\$ (3,031,048.00)</u>	<u>\$ 49,532.00</u>	<u>\$ -</u>	<u>\$ (2,981,516.00)</u>

**Pacific Lutheran University**  
**NOL carryforward - Investments**  
**5/31/2023**

	<u>Taxable Income</u>	<u>NOL Used in PY</u>	<u>NOL Used in CY</u>	<u>Remaining NOL</u>
5/31/2019				-
5/31/2020	(7,791.00)			(7,791)
5/31/2021	(8,594.00)			(8,594)
5/31/2022	\$ (30,686.00)			\$ (30,686.00)
5/31/2023	\$ (9,468.00)			\$ (9,468.00)
NOL C/F	<u>\$ (56,539.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (56,539.00)</u>



**Pacific Lutheran University**  
**NOL carryforward - Restaurant**  
**5/31/2023**

	<u>Taxable Income</u>	<u>NOL Used in PY</u>	<u>NOL Used in CY</u>	<u>Remaining NOL</u>
5/31/2019	\$ (190,217.00)			\$ (190,217.00)
5/31/2020	(219,557.00)			(219,557.00)
5/31/2021	(122,061.00)			(122,061.00)
5/31/2022	\$ (122,013.00)			\$ (122,013.00)
5/31/2023	\$ (130,602.00)			\$ (130,602.00)
NOL C/F	\$ (784,450.00)	\$ -	\$ -	\$ (784,450.00)