

Form **990**

Return of Organization Exempt From Income Tax

1986

Department of the Treasury
Internal Revenue Service

Under section 501(c) (except black lung benefit trust or private foundation)
of the Internal Revenue Code or section 4947(a)(1) trust
Note: You may be required to use a copy of this return to satisfy state reporting requirements. See instruction D.

For the calendar year 1986 or fiscal year beginning May 1, 1986 and ending April 30, 1987

Use 123 label. Otherwise, please print or type.	Name of organization <u>Church of Spiritual Technology</u>	A Employer identification number (see instruction L) <u>95 : 3781269</u>
	Address (number and street) <u>419 North Larchmont Suite 162</u>	B State registration number (see instruction D) <u>1074287</u>
	City or town, state, and ZIP code <u>Los Angeles, California 90004</u>	C Section 4947(a)(1) trusts filing this form in lieu of Form 1041, check here <input type="checkbox"/> (see instruction C10)

D Check type of organization—Exempt under section 501(c)(3) (insert number), OR section 4947(a)(1) trust Check here if application for exemption is pending

E Accounting method Cash Accrual Other (specify)

F Is this a group return (see instruction J) filed for affiliates? Yes No
If "Yes," enter the number of affiliates for which this return is filed _____

G If "Yes" to either, give four-digit group exemption number (GEN)

Is this a separate return filed by a group affiliate? Yes No

H Check here if your gross receipts are normally not more than \$25,000 (see instruction B11). You do not have to file a completed return with IRS but should file a return without financial data if you were mailed a Form 990 Package (see instruction A). Some states may require a completed return.

I Check here if gross receipts are normally more than \$25,000 and line 12 is \$25,000 or less. Complete Parts I (except lines 13-15), III, IV, VI, and VII and only the indicated items in Parts II and V (see instruction I). If line 12 is more than \$25,000, complete the entire return.

501(c)(3) organizations and 4947(a)(1) trusts must also complete and attach Schedule A (Form 990). (See instructions.)

Part I Statement of Support, Revenue, and Expenses and Changes in Fund Balances		(A) Total	(B) Unrestricted/Expendable	(C) Restricted/Nonexpendable
Support and Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	a Direct public support	2,813,213		
	b Indirect public support			
	c Government grants			
	d Total (add lines 1a through 1c) (attach schedule—see instructions)	2,813,213		
	2 Program service revenue (from Part IV, line f)			
	3 Membership dues and assessments			
	4 Interest on savings and temporary cash investments	1,035,112		
	5 Dividends and interest from securities			
	6a Gross rents	17,500		
	b Minus: rental expenses			
	c Net rental income (loss)	17,500		
7 Other investment income (Describe <u>Exchange Gain</u>)	129,023			
8a Gross amount from sale of assets other than inventory	Securities			
	Other	4,750		
	b Minus: cost or other basis and sales expenses	4,331		
c Gain (loss) (attach schedule)	419	419		
9 Special fundraising events and activities (attach schedule—see instructions)				
a Gross revenue (not including \$ _____ of contributions reported on line 1a)				
b Minus: direct expenses				
c Net income (line 9a minus line 9b)				
10a Gross sales minus returns and allowances				
b Minus: cost of goods sold (attach schedule)				
c Gross profit (loss)				
11 Other revenue (from Part IV, line g)	15,443			
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8c, 9c, 10c, and 11)	4,010,710			
Expenses	13 Program services (from line 44, column (B)) (see instructions)	2,209,658		
	14 Management and general (from line 44, column (C)) (see instructions)			
	15 Fundraising (from line 44, column (D)) (see instructions)			
	16 Payments to affiliates (attach schedule—see instructions)			
	17 Total expenses (add lines 13 and 14, column (A))	2,209,658		
	18 Excess (deficit) for the year (subtract line 17 from line 12)	1,801,052		
	19 Fund balances or net worth at beginning of year (from line 74, column (A))	23,906,004		
20 Other changes in fund balances or net worth (attach explanation)				
21 Fund balances or net worth at end of year (add lines 18, 19, and 20)	25,707,056			

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Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for most sections 501(c)(3) and (c)(4) organizations and 4947(a)(1) trusts but optional for others. (See instructions.)

Do not include amounts reported on lines 6a, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule)				
23	Specific assistance to individuals				
24	Benefits paid to or for members				
25	Compensation of officers, directors, etc.	18,407.-	18,407.-		
26	Other salaries and wages	132,528.-	132,528.-		
27	Pension plan contributions				
28	Other employee benefits	177,374.-	177,374.-		
29	Payroll taxes				
30	Professional fundraising fees				
31	Accounting fees	13,493.-	13,493.-		
32	Legal fees	636,478.-	636,478.-		
33	Supplies	136,646.-	136,646.-		
34	Telephone	95,480.-	95,480.-		
35	Postage and shipping	20,588.-	20,588.-		
36	Occupancy	177,470.-	177,470.-		
37	Equipment rental and maintenance	84,286.-	84,286.-		
38	Printing and publications	12,053.-	12,053.-		
39	Travel	135,476.-	135,476.-		
40	Conferences, conventions, and meetings				
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)	360,241.-	360,241.-		
43	Other expenses (itemize): a Tax	254.-	254.-		
	Professional Fees	148,208.-	148,208.-		
	Staff Training Materials & Exp.	14,604.-	14,604.-		
	Memberships & Dues	14,670.-	14,670.-		
	Books and Films	30,072.-	30,072.-		
	Other - See Schedule	1,330.-	1,330.-		
44	Total functional expenses (add lines 22 through 43) Organizations completing columns B-D, carry these totals to lines 13-15	2,209,658.-	2,209,658.-		

Part III Statement of Program Services Rendered

List each program service title on lines a through d; for each, identify the service output(s) or product(s), and report the quantity provided. Enter the total expenses attributable to each program service and the amount of grants and allocations included in that total. (See instructions for Part III.)	Expenses (Optional for some organizations—see instructions)
a All expenses are allocated to the activities of the organization as described in the application of the organization for recognition of its exempt status, and herein, no breakdown amongst activities is maintained. (Grants and allocations \$)	2,209,658.-
b (Grants and allocations \$)	
c (Grants and allocations \$)	
d 000100 (Grants and allocations \$)	0004
e Other program service activities (attach schedule) (Grants and allocations \$)	
Total (should equal line 44, column (B))	2,209,658.-

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Program Service Revenue and Other Revenue (State Nature)	Program service revenue	Other revenue
a Fees from government agencies		
b Field Staff Member Commissions		1,660.-
c Sales of recorded tape lectures		9,113.-
d Road usage payment		4,670.-
e		
f Total program service revenue (enter here and on line 2)		
g Total other revenue (enter here and on line 11)		15,443.-

Part V Balance Sheets If line 12 or Column (B) of line 59 is more than \$25,000, complete the entire balance sheet. If line 12, Part I, and Column (B) of line 59 are \$25,000 or less, you may complete only lines 59, 66, 74, and 75. See instructions.

Note: Columns (C) and (D) are optional. Columns (A) and (B) must be completed to the extent applicable. Where required, attached schedules should be for end-of-year amounts only.

	(A) Beginning of year	End of year		
		(B) Total	(C) Unrestricted/Expendable	(D) Restricted/Nonexpendable
Assets				
45 Cash—non-interest bearing	21,479	18,116		
46 Savings and temporary cash investments	16,932,089	17,187,722		
47 Accounts receivable ▶ minus allowance for doubtful accounts ▶				
48 Pledges receivable ▶ minus allowance for doubtful accounts ▶				
49 Grants receivable				
50 Receivables due from officers, directors, trustees, and key employees (attach schedule)				
51 Other notes and loans receivable ▶ minus allowance for doubtful accounts ▶				
52 Inventories for sale or use				
53 Prepaid expenses and deferred charges	26,007	15,314		
54 Investments—securities (attach schedule)		4,867		
55 Investments—land, buildings and equipment, basis ▶ minus accumulated depreciation ▶ (attach schedule)				
56 Investments—other (attach schedule)				
57 Land, buildings and equipment, basis ▶ 9,141,850 minus accumulated depreciation ▶ 661,872 (attach schedule)	6,925,555	8,479,978		
58 Other assets ▶ See schedule	774	1,059		
59 Total assets (add lines 45 through 58)	23,906,004	25,707,056		
Liabilities				
60 Accounts payable and accrued expenses				
61 Grants payable				
62 Support and revenue designated for future periods (attach schedule)				
63 Loans from officers, directors, trustees, and key employees (attach schedule)				
64 Mortgages and other notes payable (attach schedule)				
65 Other liabilities ▶				
66 Total liabilities (add lines 60 through 65)	0	0		
Fund Balances or Net Worth				
Organizations that use fund accounting, check here <input type="checkbox"/> and complete lines 67 through 70 and lines 74 and 75.				
67a Current unrestricted fund				
b Current restricted fund				
68 Land, buildings and equipment fund				
69 Endowment fund				
70 Other funds (Describe ▶)				
Organizations that do not use fund accounting, check here <input checked="" type="checkbox"/> and complete lines 71 through 75.				
71 Capital stock or trust principal 000110				00005
72 Paid-in or capital surplus				
73 Retained earnings or accumulated income				
	23,906,004	25,707,056		

Part VI List of Officers, Directors, and Trustees (List each officer, director, and trustee whether compensated or not.) (See instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if any)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
See attached schedule				

Part VII Other information

		Yes	No
76	Has the organization engaged in any activities not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of the activities.		X
77	Have any changes been made in the organizing or governing documents, but not reported to IRS? If "Yes," attach a conformed copy of the changes.		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," have you filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?		
c	If the organization has gross sales or receipts from business activities not reported on Form 990-T, attach a statement explaining your reason for not reporting them on Form 990-T.		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (See instructions.) If "Yes," attach a statement as described in the instructions.		X
80	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? (See instructions.) If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81 a	Enter amount of political expenditures, direct or indirect, as described in the instructions		
b	Did you file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year?		NA
82	Did your organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? If "Yes," you may indicate the value of these items here. Do not include this amount as support in Part I or as an expense in Part II. See instructions for reporting in Part III.		X
83	Section 501(c)(5) or (6) organizations.—Did the organization spend any amounts in attempts to influence public opinion about legislative matters or referendums? (See instructions and Regulations section 1.162-20(c).) If "Yes," enter the total amount spent for this purpose		NA
84	Section 501(c)(7) organizations.—Enter amount of: a Initiation fees and capital contributions included on line 12 b Gross receipts, included in line 12, for public use of club facilities (see instructions) c Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion? (See instructions.)		NA
85	Section 501(c)(12) organizations.—Enter amount of: a Gross income received from members or shareholders b Gross income received from other sources (do not net amounts due or paid to other sources against amounts due or received from them)		0000
86	Public interest law firms.—Attach information described in the instructions.		
87	List the states with which a copy of this return is filed		
88	During this tax year did you maintain any part of your accounting/tax records on a computerized system?		X
89	The books are in care of <u>Nancy O'Meara</u> Telephone no. <u>(213) 669-8465</u> Located at <u>25360 Highway 189, Twin Peaks, California 92391</u>		

Please 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 officer) is based on all information of which preparer has any knowledge.

[Signature] 12/2/87 President

Signature of officer Date Title

Preparer's signature [Signature] Date 12-2-87 Check if self-employed

SCHEDULE A (Form 990)

Department of the Treasury Internal Revenue Service

Organization Exempt Under 501(c)(3) (Except Private Foundation), 501(e), 501(f), 501(k), or Section 4947(a)(1) Trust Supplementary Information Attach to Form 990.

OMB No 1545-0047

1986

Name CHURCH OF SPIRITUAL TECHNOLOGY Employer identification number 95 : 3781769

Part I Compensation of Five Highest Paid Employees Other Than Officers, Directors, and Trustees (See specific instructions)

Table with 5 columns: Name and address of employees paid more than \$30,000, Title and average hours per week devoted to position, Compensation, Contributions to employee benefit plans, Expense account and other allowances. Includes a 'Total number of other employees paid over \$30,000' row.

Part II Compensation of Five Highest Paid Persons for Professional Services (See specific instructions)

Table with 3 columns: Name and address of persons paid more than \$30,000, Type of service, Compensation. Lists professional services providers like Carrington & Bernstein and Action Enterprises.

Part III Statements About Activities

1 During the year, have you attempted to influence national, state, or local legislation... 2 During the year, have you, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer or creator of your organization...

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