Form <b>990-T</b>	1 E	Exempt Organization Bu	sine	ss Income T	ax Retui	'n	OMB No 1545-0687
	-	(and proxy tax und	der se				2010
	For ca	llendar year 2018 or other tax year beginning $\overline{ ext{JUL}}$ 1, 2		ction 6033(e))		IND	2018
Department of the Treasury Internal Revenue Service	<b> </b>	► Go to www.irs.gov/Form990T for in Do not enter SSN numbers on this form as it ma				3).	Open to Public Inspection for 501(c)(3) Organizations Only
A Check box if address changed		Name of organization ( Check box if name	changed	and see instructions.)		(Em)	lloyer identification number ployees' trust, see uctions)
B Exempt under section	Print	Azusa Pacific University					5-1744369
x 501(c)(3 <b>)</b>	Type	Number, street, and room or suite no. If a P.O. bo	x, see in	istructions.			lated business activity code instructions )
408(e)220(e)	',,,,	901 E. Alosta Avenue		<del></del>		4	
408A530(a) 529(a)		City or town, state or province, country, and ZIP ( Azusa, CA 91702-7000	or foreig	n postal code		7225	15
C Book value of all assets at end of year		F Group exemption number (See instructions.)	<u> </u>				
354,808			poration	501(c) trust	401(	a) trust	Other trust
	-	ation's unrelated trades or businesses.	5		he only (or first) i		
trade or business here					complete Parts I-		
	-	ice at the end of the previous sentence, complete ${\sf P}$	arts I an	d II, complete a Schedule	M for each additi	onal trad	e oi
business, then complete		<del></del>	-4			T TV	V N-
		poration a subsidiary in an affiliated group or a pare tifying number of the parent corporation.	nt-subsi	idiary controlled group?		Y	es X No
J The books are in care of				Telenho	ne number 🕨	626-81	5-6000
		de or Business Income		(A) Income	(B) Expens		(C) Net
1a Gross receipts or sal		6,674.	T		(4)		(-,
b Less returns and allo		c Balance	10	6,674.			
2 Cost of goods sold (S			2	6,098.		·	i
3 Gross profit. Subtrac			3	576.			576.
4a Capital gain net incor	ne (attac	h Schedule D)	4a				
		art II, line 17) (attach Form 4797)	4b			REC	FIVED
c Capital loss deductio		•	4c				01
5 Income (loss) from a	partners	ship or an S corporation (attach statement)	5		2	MAD	1 9 2020 3
6 Rent income (Schedu	ıle C)		6			MAR	2 2020
7 Unrelated debt-finance	ed incor	ne (Schedule E)	7				
8 Interest, annuities, ro	yaltıes, a	nd rents from a controlled organization (Schedule F)	8			OGD	EN, UT
9 Investment income o	f a sectio	on 501(c)(7), (9), or (17) organization (Schedule G	9				
10 Exploited exempt act	ıvıty ınco	me (Schedule I)	10				
11 Advertising income (	Schedule	: J)	11				<u></u>
- <b>12</b> Other income (See in		· ·	12				
13 Total, Combine lines			13	576.			576.
		ot Taken Elsewhere (See instructions for					
•		utions, deductions must be directly connecte	a with t	ne unrelated business	income.j	<del>-   </del>	г
·	ficers, di	rectors, and trustees (Schedule K)				14	
15 Salaries and wages						15	
16 Repairs and mainter	nance					16	
17 Bad debts	dula) (a	no instructions)				18	·
<ul><li>18 Interest (attach sche</li><li>19 Taxes and licenses</li></ul>	coule) (Si	ee instructions)				19	
	one (Sec	e instructions for limitation rules)				20	<u> </u>
21 Depreciation (attach				21			
		n Schedule A and elsewhere on return		22a		22b	
23 Depletion	annicu oi	Tothcadic A and discondict on return		[220]		23	<del></del>
24 Contributions to def	erred coi	mnensation plans				24	
25 Employee benefit pr		mponoution plano				25	
26 Excess exempt expe	•	thedule I)				26	
27 Excess readership c	-	•				27	
28 Other deductions (at		•		See Statement	2	28	2,000.
29 Total deductions. A					74	7 25	2,000.
		ncome before net operating loss deduction. Subtrac	t line 29	from line 13	·	30	-1,424.
		oss arising in tax years beginning on or after Janua				3	1
		come. Subtract line 31 from line 30	. , - ,	,,	3	32	-1,424.
	_	work Reduction Act Notice, see instructions.				1	Form <b>990-T</b> (2018)

Part I	II Total Unrelated Business Taxable Income						
33	Total of unrelated business taxable income computed from all unrelated trades or businesses (s	see instructions	<u> </u>	33	I		,603
34	Amounts paid for disallowed fringes		,	34	<del></del>		,
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see inst	ructions) S	tmt 3	35		3	,603
^ 36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the			"			,
	lines 33 and 34	00111 01	<i>-</i> ' •	36			
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)		74	7 37			,000
38	Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line	36	10	′ <del>  " </del> -			,
00	enter the smaller of zero or line 36	. 00,		38			0
Part I	V Tax Computation		<del></del> _	<del>-                                      </del>			
39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0.21)			39			0
40	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount	t on line 38 froi	n·	<del>   </del>			
70	Tax rate schedule or Schedule D (Form 1041)	. 011 11110 00 1101	<i>"</i>	40			
41	Proxy tax. See instructions			41			
42	Alternative minimum tax (trusts only)		_	42			
43	Tax on Noncompliant Facility Income. See instructions			43	<del></del>		
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44			0		
Part \			<del></del>	177			<u> </u>
	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	45a	·				
	Other credits (see instructions)	45b		┥			
C	General business credit. Attach Form 3800	45c		┥ ¦			
_	Credit for prior year minimum tax (attach Form 8801 or 8827)	45d		-			
	Total credits. Add lines 45a through 45d	1404		45e			
46	Subtract line 45e from line 44			46	<del></del>		ō.
47	Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 86	366 Othe	lf (attach schedule	<u> </u>			
48	Total tax. Add lines 46 and 47 (see instructions)	500 01110	ir (arrabir soriosais	48			0
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2			49	<u> </u>		0
	Payments: A 2017 overpayment credited to 2018	50a		<del>-</del> "	<del></del>		
	2018 estimated tax payments	50b		- 1			
	Tax deposited with Form 8868	50c					
	Foreign organizations: Tax paid or withheld at source (see instructions)	50d		-			
	Backup withholding (see instructions)	50e	<del></del>				
	Credit for small employer health insurance premiums (attach Form 8941)	50f	<del></del>	<b>⊣</b>			
	Other credits, adjustments, and payments: Form 2439			- !			
y	Form 4136 Other Total	50g					
51	Total payments. Add lines 50a through 50g	008	<del></del>	51			
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached			52			
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed		•	53			
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid			54			
55	Enter the amount of line 54 you want: Credited to 2019 estimated tax	1 6	lefunded <b>&gt;</b>	55			
Part V				1 30 1	•		
56	At any time during the 2018 calendar year, did the organization have an interest in or a signature					Yes	No
	over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organizatio						
	FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the					i	
	here	, lorongin occini	,				×
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or tr	ansferor to a f	oreign trust?		<del></del>		x
٠,	If "Yes," see instructions for other forms the organization may have to file.	unoior 07 (0, a 1	or orgin tract				
58	Enter the amount of tax-exempt interest received or accrued during the tax year >\$						
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and	statements, and t	o the best of my kr	nowledge ar	nd belief, it is	true,	
Sign	correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer VP for Fin	rer has any know ance &	-				
Here	3/4/201 a Business/C			-	discuss this shown belo		with
	Signature of officer Date 1 Title			instructions			No
	Print/Type preparer's name Preparer's signature Da	te	Check	ıf PTIN			
	Tranvitype preparer a name reparer a signature		self- employed	ł	•		
Paid	rer red R. Batson, Jr. Led R. Batson 2	/19/2020	oun umployer		0721951		
Prepa	Funds some & Coming Groups IID		Firm's EIN		-399089	2	
Use O	3050 Saturn Street, Suite 104		THIN S LIN				
	Firm's address   Brea, CA 92821		Phone no.	(714) 5	577-0988		

Schedule A - Cost of Goods	Sold. Enter	method of invent	ory v	aluation N/A		<del></del>			
1 Inventory at beginning of year	1	0.		Inventory at end of year	ar	`\	6		0.
2 Purchases	2		7	Cost of goods sold. St	ubtract	line 6			
3 Cost of labor	3		1	from line 5. Enter here	and in	Part I,	}		
4a Additional section 263A costs			1	line 2			7	6	,098.
(attach schedule)	4a		8	Do the rules of section	263A (	with respect to		Yes	No
b Other costs (attach schedule) **	4b	6,098.		property produced or a	acquired	d for resale) apply to		· ·	
5 Total. Add lines 1 through 4b	5	6,098.		the organization?					
Schedule C - Rent Income (	From Real	Property and	l Per	sonal Property	Leas	ed With Real Pro	perty)		
(see instructions)		<del></del>							
1 Description of property									
(1)									
(2)	<del></del>					·			
(3)						·			
(4)									
		ed or accrued				3(a) Deductions directly	connected with the	se income ii	•
(a) From personal property (if the perconent for personal property is more 10% but not more than 50%)	of rent for pe	rsonal	onal property (if the percenta property exceeds 50% or if ed on profit or income)	age		d 2(b) (attach sch			
(1)									
(2)									
(3)									
(4)									
Total	0.	Total			0.	 			
(c) Total income. Add totals of columns 2 here and on page 1, Part I, line 6, column	(A)	<b>&gt;</b>	_		0.	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B)	<b>&gt;</b>		0.
Schedule E - Unrelated Deb	t-Financed	I Income (see 11	nstruc	ctions)					
				Gross income from		3 Deductions directly conr to debt-finance	nected with or allo ed property	cable	
1. Description of debt-fine	anced property		,	or allocable to debt- financed property	(a)	Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)		
(1)									
(2)									
(3)									
(4)									
Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	of or a debt-fina	adjusted basis illocable to nced property n schedule)	6.	Column 4 divided by column 5		7. Gross income reportable (column 2 x column 6)	(column 6 x	ble deduction total of color and 3(b))	
(1)				%					
(2)				%					
(3)				%			<u> </u>		
(4)				%					
						nter here and on page 1, Part I, line 7, column (A)	Enter here a Part I, line	nd on page 7, column (E	
Totals				►l	_	0.	<u>.L</u>		0.
Total dividends-received deductions inc	luded in column	8				<b>&gt;</b>			0.
							For	m <b>990-T</b> (	2018)

				Exempt	Controlled O	rganizat	ions				
1. Name of controlled organ	ization	2. Em identifi num	cation		related income e instructions)		otal of specified rments made	inclu	rt of column 4 ded in the con zation's gross	trolling	6 Deductions directly connected with income in column 5
(1)	· <u>-</u>			+							
(2)											
(3)					•						
(4)											
Nonexempt Controlled Orga	ınızatıons										
7. Taxable Income		refated incon ee instruction:		9. Total	of specified payi made	ments	10. Part of colur in the controlli gross	mn 9 tha ing orga income	nization's		ductions directly connected income in column 10
(1)		<u> </u>		<del>                                     </del>		_					
(2)				1							
(3)											
(4)											
							Add colum Enter here and line 8, c	on pag	e 1, Part I,	Enter h	d columns 6 and 11 ere and on page 1, Part I, line 8, column (B)
rotals				-		<b>•</b>			0.		0
Schedule G - Investm		ne of a	Sectio	501(c)(	7), (9), or	(17) Oı	rganization	l			
(see ins	structions)				·		2 0 1 1				T 6
	scription of incor	ne		. <del></del>	2. Amount of	income	3. Deduction directly conne (attach sched	cted	4. Set-	asides chedule)	5. Total deductions and set-asides (col 3 plus col 4)
(1) (2) (3)	<del></del>										
(2)									ļ		
(3)											·
(4)					Enter here and	n naga 1			l		Enter have and an mage 1
					Enter here and o Part I, line 9, co		:				Enter here and on page 1 Part I, line 9, column (B)
Totals	_				L	0.					0
Schedule I - Exploited (see inst	d Exempt tructions)	Activity ———	Incom	ne, Othe	r Than Ad	vertisi	ing Income	; 		<del></del>	
1. Description of exploited activity	2. Gr unrelated t income trade or b	ousiness from	directly with pr of un	penses connected oduction related is income	4. Net incom from unrelated business (co minus colum gain, compute through	trade or lumn 2 n 3) If a cols 5	5. Gross inco from activity the is not unrelate business inco	hat ed	<b>6.</b> Exp attributi colur	able to	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)	<del>-</del>										
(2)											
(1) (2) (3)		<u> </u>							,		
(4)											
	Enter here page 1, line 10, c	Part I,	page '	re and on 1, Part I, , col (B)							Enter here and on page 1, Part II, line 26
Totals •	•	0.		0.							0.
Schedule J - Advertis	ing Incon	ne (see ir	nstruction	ns)					•		
Part I Income From	Periodica	als Repo	orted o	n a Con	solidated	Basis					
1 Name of periodical		2. Gross advertising income		3 Direct ertising costs	4. Adverti or (loss) (co col 3) If a ga cols 5 th	f 2 minus in, comput	5. Circulati	оп	6. Reade		7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)			$\top$						-		
(1) (2) (3) (4)											
(3)					7						
4)	<del></del>	<del></del>									
<del>-</del>						-	T	-			
Intals (carry to Part II line (5))			١		ı I						0.

Part II	Income From	Periodicals I	Reported o	n a Separate	Basis	(For each periodical	listed in Part II,	fill in
<u>-</u>	columns 2 through	n 7 on a line-by-lir	ne basis )					

1. Name of periodical		2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7	5. Circulation income	6 Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						~	
(2)						·	
(3)			<u></u>				
(4)						-	
Totals from Part I	<b></b>	0.	0.	,			0
		Enter here and on page 1, Part I, line 11, col (A)	Enter here and on page 1, Part I, line 11, col (B)		•	i	Enter here and on page 1, Part II, line 27
Totals, Part II (lines 1-5)	▶	0.	0.	. ,			0

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1 Name	2. Title	3. Percent of time devoted to business	Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
otal. Enter here and on page 1, Part II, line 14			

Form 990-T (2018)

	Footnotes	Statement 1
	<b>&gt;</b>	
Federal Net Operating Loss a beginning before January 1,		-
NOL FYE 6/30/08 NOL FYE 6/30/09 NOL FYE 6/30/10 NOL FYE 6/30/11 NOL FYE 6/30/13 NOL FYE 6/30/14 NOL FYE 6/30/15 NOL FYE 6/30/16 NOL FYE 6/30/17 NOL FYE 6/30/18 Total NOL carried forward to	FYE 6/30/19	7,043. 26,821. 42,145. 38,505. 93,874. 115,027. 57,059. 64,448. 106,691. 41,940.
Federal Net Operating Loss a beginning on or after Januar	rising in tax years y 1, 2018:	
Unrelated trade or business: NOL generated in FYE 6/30/19	Glendora Bakery	1,424.
Unrelated trade or business: NOL generated in FYE 6/30/19		13,872.
Unrelated trade or business: NOL generated in FYE 6/30/19		44,017,
Unrelated trade or business: NOL generated in FYE 6/30/19		92,442. ——————

Form 990-T		Other Deducti	ons	Statement 2
Description	1			Amount
Tax Prep Fe	- es			2,000
Total to Fo	orm 990-T, Page 1,	line 28		2,000
Form 990-T	Not	Operating Loss D	odustion	Statement 3
FORM 990-T	nec .		eduction	Scacement .
Tax Year	Loss Sustained	Loss Previously Applied	Loss Remaining	Available This Year
06/30/08	7,043.	0.	7,043.	7,043.
06/30/09	26,821.	0.	26,821.	26,821.
06/30/10	42,145.	0.	42,145.	42,145.
06/30/11	38,505.	0. 96.	38,505. 93,874.	38,505. 93,87 <b>4</b> .
06/30/13	93,970. 115.144	117,	115,027.	115,027.
06/30/14 06/30/15	115,144. 57,155.	96.	57,059.	57,059.
06/30/15	64,448.	0.	64,448.	64,448.
06/30/17	106,691.	0.	106,691.	106,691.
06/30/18	41,940.	0.	41,940.	41,940.
NOL Carryov	ver Available This	Year	593,553.	593,553.
Form 990-T	Cost	of Goods Sold - O	ther Costs	Statement 4
Description	1		`	Amount
Salaries &			,	1,244
	ons to deferred com	mp. prans		51 90
Insurance	rod			109
Payroll Tax Employee Be				32
ьшрібуее ве Supplies	HELLOS			74
Suppires Equipment R	Rental	ı	1	1
Repairs & M				82
			,	8
Advertisina				110
Advertising Professiona	u Services			
Professiona	al Services			894
Advertising Professiona COGS Facilities	al Services			894 2,579
Professiona COGS				

#### **SCHEDULE M** (Form 990-T)

Department of the Treasury

### **Unrelated Business Taxable Income for Unrelated Trade or Business**

For calendar year 2018 or other tax year beginning  $\ \ JUL\ 1$  ,  $\ \ 2018$ and ending JUN 30, 2019

► Go to 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). Entity 1 OMB No 1545-0687

Internal Revenue Service (99) 501(c)(3) Organizations Only Employer identification number Name of the organization Azusa Pacific University 95-1744369 Unrelated business activity code (see instructions) Describe the unrelated trade or business. University Catering

Pa	rt I Unrelated Trade or Business Inco	me		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales				<del></del>	<del></del>
b	Less returns and allowances	c Balance ▶	1c <u> </u>		_	
2	Cost of goods sold (Schedule A, line 7)		2			
3	Gross profit. Subtract line 2 from line 1c		3			
4 a	Capital gain net income (attach Schedule D)	ĺ	4a			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach	Form 4797)	4b			
С	Capital loss deduction for trusts		4c			
5	Income (loss) from a partnership or an S corporation	on (attach				
	statement)		5	-		
6	Rent income (Schedule C)		6			
7	Unrelated debt-financed income (Schedule E)		7			
8	Interest, annuities, royalties, and rents from a cont	rolled				
	organization (Schedule F)		8			
9	Investment income of a section 501(c)(7), (9), or (1)	7)				
	organization (Schedule G)	Į	9			
0	Exploited exempt activity income (Schedule I)		10	61,369.	75,241.	-13,872.
11	Advertising income (Schedule J)		11		·	
2	Other income (See instructions, attach schedule)		12			
13	Total, Combine lines 3 through 12		13	61,369.	75,241.	-13,872.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)	·			14	<del></del>
15	Salaries and wages				15	
16	Repairs and maintenance				16	
17	Bad debts				17	
18	Interest (attach schedule) (see instructions)				18	
19	Taxes and licenses				19	
20	Charitable contributions (See instructions for limitation rules)				20	
21	Depreciation (attach Form 4562)	2	:1_			
22	Less depreciation claimed on Schedule A and elsewhere on return	2	2a		22b	
23	Depletion				23	
24	Contributions to deferred compensation plans				24	
25	Employee benefit programs				25	
26	Excess exempt expenses (Schedule I)				26	· · · · · · · · · · · · · · · · · · ·
27	Excess readership costs (Schedule J)				27	
28	Other deductions (attach schedule)				28	
29	Total deductions. Add lines 14 through 28				29	0.
30					30	-13,872.
31	Deduction for net operating loss arising in tax years beginning on or after Ja	nuary 1, 20	18 (	see		
	instructions)				31	,
32	Unrelated business taxable income. Subtract line 31 from line 30				32	-13,872.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

•							
Farma 000 7 (0040)					05 454		Entity 1
Form 990-T (2018) Azusa Pac				-11-10	95-1744		Page
Schedule F - Interest, A	Annuities, Roya				zations (see in	istruction	is)
		Exempt	Controlled Organ	zations			
Name of controlled organizat	ıdentı		related income de instructions)	. Total of specified payments made	Part of column 4 that is included in the controlling organization's gross income		6. Deductions directly connected with income in column 5
(1)				<del></del>	<del> </del>	$\neg \uparrow$	
(2)					<u> </u>		
(3)							
(4)	<del>-  </del>						<del></del>
Nonexempt Controlled Organia	zations			<del></del>	<u> </u>		<del></del>
7. Taxable Income	Net unrelated inco (see instruction		l of specified payments made	in the control	ımn 9 that is included ling organization's s income		ductions directly connected income in column 10
(1)					<del></del>	<del> </del>	<del></del>
(2)						$\overline{}$	
		<del></del>		<del></del>		┼──	
(3)						+	
(4)				Enter here and	mns 5 and 10 d on page 1, Part I, column (A)	Enter h	d columns 6 and 11 ere and on page 1, Part I, line 8, column (B)
Schedule G - Investme (see instr		Section 501(c)	(7), (9), or (17)	Organization  3. Deduction	ans .		5. Total deductions
1. Description of income			2 Amount of incom	directly conne (attach sched	ected 4. Set	-asides schedule)	and set-asides (col 3 plus col 4)
(1)							<u> </u>
(2)			<u></u>	<u> </u>			ļ
(3)							
(4)							
Totals			Enter here and on pag Part I, line 9, column (				Enter here and on page Part I, line 9, column (B)
	France A stirit	· la como Otho	" Then Adver	liaina Inggan			
Schedule I - Exploited (see instru		y income, Otne	r inan Adver	using income	<b>.</b>		
Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income Stmt 6	4 Net income (loss from unrelated trade business (column 2 minus column 3) If gain, compute cols through 7	or 5. Gross income from activity a lis not unrela	that attribu	penses Itable to Imn 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1) University Catering	61,369.	75,241.	-13,87	2.	0.	0	. 0
(2)							
(3)			**** ****				
(4)							
, ,	Enter here and on page 1, Part I, line 10, col (A)	Enter here and on page 1, Part I, line 10, col (B)		· · · · · · · · · · · · · · · · · · ·			Enter here and on page 1, Part II, line 26
otals	61,369.	75,241.					0
Schedule J - Advertisir							
Part I Income From F	Periodicals Rep	orted on a Cor	solidated Ba	sis			
1. Name of periodical	2 Gross advertising income	3. Direct advertising costs	4 Advertising g or (loss) (col 2 mi col 3) If a gain, cor cols 5 through	nus 5. Circulai npute income			7. Excess readership costs (column 6 minus column 5, but not more than column 4)

1. Name of periodical	2 Gross advertising income	3. Direct advertising costs	4 Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5. Circulation income	6. Readership costs	Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)			] [			
3)			] [			
(4)						
<u> </u>	1	,				
otals (carry to Part II, line (5))	<u> </u>					- 000 T

Form 990-T (M) Schedule I - Expenses D Production of Unrelat			Statement (	
Description	Activity Number	Amount	Total	
Salaries & wages	·	36,731.		
Contributions to deferred comp. plans		563. 3,745.		
Insurance Payroll taxes		2,337.		
Employee benefits		1,134.		
Supplies		3,763.		
Equipment rental		1,008.		
Repairs and maintenance		193.		
Travel & meals		15.		
Advertising		8.		
Professional services		2,314.		
COGS		19,277.		
Office expenses	_	4,153.	55.044	
- SubTotal	- 1		75,241.	
Total of Form 990-T, Schedule I, Column	3		75,241.	

# SCHEDULE M (Form 990-T)

### Unrelated Business Taxable Income for Unrelated Trade or Business

atou frado of Buomicoo

OMB No 1545-0687

Entity

Employer identification number

2018

Department of the Treasury Internal Revenue Service (99)

Name of the organization

For calendar year 2018 or other tax year beginning JUL 1, 2018 and ending JUN 30, 2019

Go to 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).

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_	Azusa Pacific University			95-1744369	
	Unrelated business activity code (see instructions) > 561439		<del></del>		•
	Describe the unrelated trade or business    Event and Med	ia Ser	vices		<del></del>
Pa	t I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales			<del></del>	
b	Less returns and allowances c Balance	1c			
2	Cost of goods sold (Schedule A, line 7)	2			
3	Gross profit Subtract line 2 from line 1c	3			
4 a	Capital gain net income (attach Schedule D)	4a		•	
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			
С	Capital loss deduction for trusts	4c			
5	Income (loss) from a partnership or an S corporation (attach		ĺ		
	statement)	5			·
6	Rent income (Schedule C)	6		·	· · · · · · · · · · · · · · · · · · ·
7	Unrelated debt-financed income (Schedule E)	7			·
8	Interest, annuities, royalties, and rents from a controlled			,	
	organization (Schedule F)	8			
9	Investment income of a section 501(c)(7), (9), or (17)				
	organization (Schedule G)	9			
10	Exploited exempt activity income (Schedule I)	10	397,720.	441,737.	-44,017.
11	Advertising income (Schedule J)	11			
12	Other income (See instructions, attach schedule)	12			·
<u>13</u>	Total, Combine lines 3 through 12	13	397,720.	441,737.	-44,017.
Par	Deductions Not Taken Elsewhere (See instructions deductions must be directly connected with the undertaken between the connected with the connected w				r contributions,
14	Compensation of officers, directors, and trustees (Schedule K)			14	
15	Salaries and wages			15	<del></del>
16	Repairs and maintenance			16	
17	Bad debts			17	
18	Interest (attach schedule) (see instructions)			18	
19	Taxes and licenses			19	
20	Charitable contributions (See instructions for limitation rules)		1 04 1	20	
21	Depreciation (attach Form 4562)		21		
22	Less depreciation claimed on Schedule A and elsewhere on return			22b	
23	Depletion			23	
24	Contributions to deferred compensation plans	,		24	
25	Employee benefit programs	•		25	
26	Excess exempt expenses (Schedule I)			26	
27	Excess readership costs (Schedule J)	,		27	
28	Other deductions (attach schedule)			28	0.
29	Total deductions. Add lines 14 through 28	otion "	Subtract line 20 from line	29	-44,017.
30	Unrelated business taxable income before net operating loss dedu			13 30	
31	Deduction for net operating loss arising in tax years beginning on constructions.	n anter .	January 1, 2010 (See	31	
20	Instructions)			32	-44,017.
32	Unrelated business taxable income. Subtract line 31 from line 30				

Schedule F - Interest,			es, and Rent	s From C	ontroll	ed Organia	zatio	<b>ns</b> (see in:		ns)
			<del></del>	Controlled O				1-00 00		<del>'</del> ————
Name of controlled organization		2 Employ identification number		nrelated income ee instructions)		4. Total of specified payments made		5. Part of column 4 the included in the control organization's gross inc		6. Deductions directly connected with income in column 5
(1)				-			<del> </del>			<del></del>
(2)				****			╁┈┈			·
(3)				-			<del> </del>			
(4)			<del></del>			<del></del>	┼──			<del></del>
Nonexempt Controlled Organi			L				Ь			<del></del>
7. Taxable Income	8. Net unrelate	od income fle	200 A Total	of specified payr	nente	10. Part of colu	mp 0 th	t is included	11 Do	ductions directly connecte
7. Taxable income		tructions)	5. Total	made	nents	in the control		nızatıon's		i income in column 10
(1)										·
(2)										
(3)	ļ	-								
(4)		<del></del>								
Totals						Add colur Enter here and line 8, 0		e 1, Part I,	Enter h	d columns 6 and 11 ere and on page 1, Part I, line 8, column (B)
Schedule G - Investme	nt Income	of a Se	ction 501(c)(	7), (9), or	(17) Or	ganization	1			· · · · · · · · · · · · · · · · · · ·
(see insti				(-), (-),	(,,,	9				
1 Desc	ription of income			2. Amount of	income	3. Deduction directly connective (attach scheen	cted	4. Set-	asides chedule)	5. Total deductions and set-asides (col 3 plus col 4)
(1)	<del></del>		<del></del>			(attach solitor	,			(201 0 plus 201 4)
(2)	<del></del>		<del></del>	<del> </del>						<del></del>
(3)				<del> </del>	·	<del></del>		}	<del></del>	<del> </del>
(4)				<del>                                     </del>		<del></del> -				<del>  -</del>
(1)				Enter here and o Part I, line 9, col						Enter here and on page Part I, line 9, column (B)
Totals			•							
Schedule I - Exploited (see instru	-	tivity In	come, Othe	r Than Ad	vertisi	ng Income	•			
1. Description of exploited activity	2. Gross unrelated busine income from trade or busines	ess	3. Expenses directly connected with production of unrelated business income but 7	4. Net incomfrom unrelated business (cominus column gain, compute through	trade or lumn 2 3) If a cols 5	5. Gross inco from activity to is not unrelate business inco	hat ed	<b>6.</b> Exp attribute colun	able to	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1) Media & Event										
(2) Services	397,	720.	441,737.	-4	4,017.		0.		0	
(3)	·		<del></del>							
(4)			<del></del>						-	
	Enter here and o page 1, Part I, line 10, col (A)		inter here and on page 1, Part I, line 10, col (B)						,	Enter here and on page 1, Part II, line 26
Totals	397.	720.	441,737.							
Schedule J - Advertisi										_ <del>'</del>
Part I Income From I				solidated	Basis					<del></del>
				4. Adverti	eing gain	T				7. Excess readership
1. Name of periodical	2 G adver inco	tising	3. Direct advertising costs	or (loss) (co col 3) If a ga cols 5 th	l 2 minus in, comput	5. Circulat income		6. Reade costs		costs (column 6 minus column 5, but not more than column 4)
(1)				•						<del></del>
(2)				_						
(3)				7 .						
(4)	<del>-  </del>			_						
<del>···</del>						<del></del>				<del></del>

Totals (carry to Part II, line (5))

Form 990-T (M) Schedule I - Expenses D. Production of Unrelate	Statement 7		
Description	Activity Number	Amount	Total
Salaries & wages		334,116.	
Contributions to deferred comp. plans		4,185.	
Payroll taxes		17,582.	
Insurance		25,191.	
Employee benefits		7,265.	
Supplies		31,340.	
Equipment rental		4,822.	
Repairs and maintenance		977.	
Travel & meals		1,047.	
Professional services		2,266.	
Office expenses		12,946.	
- SubTotal -	- 2		441,737.
Total of Form 990-T, Schedule I, Column	3		441,737.

## SCHEDULE M (Form 990-T)

### Unrelated Business Taxable Income for Unrelated Trade or Business

For calendar year 2018 or other tax year beginning JUL 1, 2018 , and ending JUN 30, 2019

2018

OMB No 1545-0687

Entity

Employer identification number

95-1744369

Department of the Treasury Internal Revenue Service (99)

Name of the organization

Azusa Pacific University

► Go to 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).

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- (	Unrelated business activity code (see instructions) > 323100				
	Describe the unrelated trade or business Azusa Printin	g & De	sign		
Pa	rt I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales				
b	Less returns and allowances c Balance	1c			
2	Cost of goods sold (Schedule A, line 7)	2			
3	Gross profit. Subtract line 2 from line 1c	3			
4 a	Capital gain net income (attach Schedule D)	4a			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			
С	Capital loss deduction for trusts	4c			
5	Income (loss) from a partnership or an S corporation (attach				
	statement)	5			
6	Rent income (Schedule C)	6			
7	Unrelated debt-financed income (Schedule E)	7			
8	Interest, annuities, royalties, and rents from a controlled	1 1	1		
	organization (Schedule F)	8			
9	Investment income of a section 501(c)(7), (9), or (17)				
	organization (Schedule G)	9		*	
10	Exploited exempt activity income (Schedule I)	10	108,834.	201,276.	-92,442.
11	Advertising income (Schedule J)	11			
12	Other income (See instructions, attach schedule)	12			
13	Total. Combine lines 3 through 12	13	108,834.	201,276.	-92,442.
Pai	Deductions Not Taken Elsewhere (See instruct deductions must be directly connected with the				or contributions,
14	Compensation of officers, directors, and trustees (Schedule K)			14	
15	Salaries and wages			15	
16	Repairs and maintenance			16	
17	Bad debts			17	
18	Interest (attach schedule) (see instructions)			18	
19	Taxes and licenses			19	
20	Charitable contributions (See instructions for limitation rules)		) )	20	
21	Depreciation (attach Form 4562)		21		
22	Less depreciation claimed on Schedule A and elsewhere on return	1	22a	22b	<del></del> -
23	Depletion			23	
24	Contributions to deferred compensation plans			24	
25	Employee benefit programs			25	
26	Excess exempt expenses (Schedule I)			26	
27	Excess readership costs (Schedule J)			27	
28	Other deductions (attach schedule)			28	
29	Total deductions. Add lines 14 through 28			29	0.
30	Unrelated business taxable income before net operating loss dedu			13 <b>30</b>	-92,442.
31	Deduction for net operating loss arising in tax years beginning on o	or after J	anuary 1, 2018 (see		
	instructions)			31	00 111
32	Unrelated business taxable income Subtract line 31 from line 30			32	

$\sim$	_		
т.	ao	e	

Schedule F - Interest,	Annuities, R	oyalties, a	nd Rent	s From C	ontroll	ed Organiz	zatio	<b>ns</b> (see in	struction	ns)
			Exempt	Controlled C	rganızatı	ons				
1. Name of controlled organizat	tion	Employer identification number		related income e instructions)		al of specified ments made	5 Part of column 4 included in the con organization's gross		trolling	6 Deductions directly connected with income in column 5
(1)			<del>-</del>				<del>                                     </del>	<del></del>		
(2)			<del> </del>	<del></del> -						
(3)					<u> </u>					**
(4)						<u></u>				
Nonexempt Controlled Organia	zations				·					<del></del>
7. Taxable Income	8. Net unrelated (see instr		9. Total	of specified pay made	ments	10 Part of colur in the controlli gross	mn 9 thaing orga	nization's		eductions directly connected in income in column 10
(1)				···-						
(2)										
(3)			1							
(4)										
Add columns 5 and 10 Add columns 5 and 10 Enter here and on page 1, Part I, Enter here									dd columns 6 and 11 nere and on page 1, Part I, line 8, column (B)	
Schedule G - Investme		f a Section	n 501(c)(	7), (9), or	(17) Or	ganization	<u> </u>		<u></u> _	
(see instr	uctions)							· · · · · · · · · · · · · · · · · · ·		
1, Descr	iption of income			2. Amount of	income	3. Deduction directly connect (attach schedu	cted	4. Set- (attach s	asides schedule)	5. Total deductions and set-asides (col 3 plus col 4)
(1)										
(2)								<u></u>		<u> </u>
(3)										
(4)										
				Enter here and o Part I, line 9, co						Enter here and on page 1, Part I, line 9, column (B)
Schedule I - Exploited (see instru	-	ivity Incon	ne, Othe	r Than Ad	vertisi	ng Income	•	·		
(000 :: 10:: 10:: 10:: 10:: 10:: 10:: 10	00000	<del></del>		4. Net incom	a (loss)			<u> </u>		T -
1. Description of exploited activity	2. Gross unrelated busines income from trade or busines:	directly with pi	xpenses connected roduction nrelated ss income	from unrelated business (co minus columi gain, compute through	trade or lumn 2 n 3) If a e cols 5	5. Gross inconfrom activity the is not unrelated business inconfiguration.	hat ed	6 Exp attribut colur	able to	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1) Azusa Printing &										
(2) Design	108,8	34.	201,276.	-9	2,442.		0.			0.
(3)										
(4)										
	Enter here and or page 1, Part I, line 10, col (A)	page	ere and on 1, Part I, ), col (B)			<u> </u>				Enter here and on page 1, Part II, line 26
Totals -	108,8	34.	201,276.							0.
Schedule J - Advertisir	ng Income (	see instructio	ns)	<del>'</del>						
Part I Income From F	Periodicals F	Reported o	on a Con	solidated	Basis		····			
1. Name of periodical	2. Greadverte	sing adv	3. Direct vertising costs	4 Advert or (loss) (co col 3) If a ga cols 5 th	ol 2 minus iin, compute	5. Circulati	on	6. Reade cost		7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)										
(2)										
(3)										
(4)										
Totals (carry to Part II, line (5))	<b>&gt;</b>									

Form 990-T (M) Schedule I - Expenses D Production of Unrelate		Statement 8	
Description	Activity Number	Amount	Total
Salaries & wages		58,327.	
Contributions to deferred comp. plans		409.	
Insurance		6,318.	
Payroll taxes		3,531.	
Employee benefits		281.	
Supplies		24.	
Equipment rental		81,561.	
Repairs and maintenance		7,074.	
COGS		27,585.	
Facilities		13,677.	
Office expenses		2,489.	
- SubTotal	- 3	·	201,276.
Total of Form 990-T, Schedule I, Column	3		201,276.

# SCHEDULE M (Form 990-T)

### Unrelated Business Taxable Income for Unrelated Trade or Business

For calendar year 2018 or other tax year beginning JUL 1, 2018 , and ending JUN 30, 2019

2018

OMB No 1545-0687

Department of the Treasury Internal Revenue Service (99) Go to 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).

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Entity

Name	e of the organization Azusa Pacific University	Employer identific	Employer identification number 95-1744369		
	Unrelated business activity code (see instructions) > 900099		<del></del>	<del></del>	
	Describe the unrelated trade or business Income/Loss f	rom pa	rtnerships		
Pa	t I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales				
b	Less returns and allowances c Balance ▶	1c			
2	Cost of goods sold (Schedule A, line 7)	2		<del></del>	
3	Gross profit. Subtract line 2 from line 1c	3			<u> </u>
4 a	Capital gain net income (attach Schedule D)	4a		<del></del>	
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		<del></del>	
С	Capital loss deduction for trusts	4c		<del></del>	
5	Income (loss) from a partnership or an S corporation (attach			٠,	
	statement) See Statement 5	5	3,603.	<del> </del>	3,603.
6	Rent income (Schedule C)	6		<del></del>	
7	Unrelated debt-financed income (Schedule E)	7			
8	Interest, annuities, royalties, and rents from a controlled				
	organization (Schedule F)	8			<del>-</del>
9	Investment income of a section 501(c)(7), (9), or (17)			/	
	organization (Schedule G)	9			<del></del>
10	Exploited exempt activity income (Schedule I)	10	<del>_</del>		<del> </del>
11	Advertising income (Schedule J)	11			<del> </del>
12	Other income (See instructions; attach schedule)	12	2 603		2 603
13	Total. Combine lines 3 through 12	13	3,603.		3,603.
	Deductions Not Taken Elsewhere (See instruct deductions must be directly connected with the			·) <sub>]</sub>	
14	Compensation of officers, directors, and trustees (Schedule K)			14	<del></del>
15	Salaries and wages			15	<del></del>
16	Repairs and maintenance			17	<del></del>
17	Bad debts			18	- <del></del>
18 19	Interest (attach schedule) (see instructions)  Taxes and licenses			19	· <del></del>
20	Charitable contributions (See instructions for limitation rules)			20	
21	Depreciation (attach Form 4562)		21	<u>20</u>	-
22	Less depreciation claimed on Schedule A and elsewhere on return		22a	221	-
23	Depletion			23	<del></del>
24	Contributions to deferred compensation plans			24	<del></del>
25	Employee benefit programs			25	<del>                                     </del>
26	Excess exempt expenses (Schedule I)			26	<del></del>
27	Excess readership costs (Schedule J)			27	<del></del>
 28	Other deductions (attach schedule)			28	··
29	Total deductions. Add lines 14 through 28			29	<del></del>
30	Unrelated business taxable income before net operating loss dedu	iction. S	ubtract line 29 from line 1	<u> </u>	
31	Deduction for net operating loss arising in tax years beginning on o				
	Instructions)		•	31	
32	Unrelated business taxable income Subtract line 31 from line 30			32	3,603.

Form 990-T (M)	Income (Loss) from Partnerships	Statement 5			
Description			Income (Loss)		
Income from Partnershi	ps - Ordinary Business Income (loss)	<del></del>	3,603.		
Total Included on Sche	dule M, Part I, line 5		3,603.		