

EXTENDED TO MAY 17, 2021

Return of Organization Exempt From Income Tax

OMB No 1545-0047

Form **990**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2019
Open to Public Inspection

Do not enter social security numbers on this form as it may be made public.

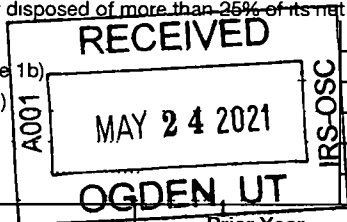
Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning **JUL 1, 2019** and ending **JUN 30, 2020**

B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	C Name of organization SOKA UNIVERSITY OF AMERICA		D Employer identification number 95-3909672	
	Doing business as		E Telephone number (949) 480-4000	
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 247,611,700.	
	1 UNIVERSITY DRIVE			
City or town, state or province, country, and ZIP or foreign postal code ALISO VIEJO, CA 92656		H(a) Is this a group return for subordinates? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
F Name and address of principal officer EDWARD FEASEL SAME AS C ABOVE		H(b) Are all subordinates included? Yes <input type="checkbox"/> No <input type="checkbox"/>		
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 0327		H(c) Group exemption number		
J Website: WWW.SOKA.EDU		K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		
L Year of formation: 1984		M State of legal domicile: CA		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities TO FOSTER A STEADY STREAM OF GLOBAL CITIZENS COMMITTED TO LIVING A CONTRIBUTIVE LIFE. SEE SCH O.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	13
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	675
	6 Total number of volunteers (estimate if necessary)	6	172
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	-393,291.
b Net unrelated business taxable income from Form 990-T, line 39	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	7,339,023.	7,646,045.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	20,845,291.	19,633,534.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	18,310,711.	9,335,483.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	48,746,196.	37,228,362.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	15,290,592.	15,453,329.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
Expenses	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	26,579,573.	29,073,499.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) 1,141,973.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	37,723,773.	38,314,635.
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	79,593,938.	82,841,463.
19 Revenue less expenses Subtract line 18 from line 12	-30,847,742.	-45,613,101.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	1,676,808,669.	1,614,559,012.
	22 Net assets or fund balances Subtract line 21 from line 20	9,882,113.	7,928,241.
		1,666,926,556.	1,606,630,771.



Part II Signature Block

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

Sign Here	Signature of officer	Date 5/17/21			
	ARCHIBALD E. ASAWA, VP FIN & ADM/CFO/CIO Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name TRACY S. PAGLIA	Preparer's signature	Date 5/17/2021	Check if self-employed <input type="checkbox"/>	PTIN P00366884
	Firm's name MOSS ADAMS LLP	Firm's EIN 91-0189318	Firm's address 4747 EXECUTIVE DR SUITE 1300 SAN DIEGO, CA 92121		
			Phone no. 858-627-1400		

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

SCANNED APR 22 2022

g69 4

Part III Statement of Program Service Accomplishments

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

X

1 Briefly describe the organization's mission THE MISSION OF SOKA UNIVERSITY OF AMERICA IS TO FOSTER A STEADY STREAM OF GLOBAL CITIZENS COMMITTED TO LIVING A CONTRIBUTIVE LIFE. CONTINUED IN SCHEDULE O.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? If "Yes," describe these new services on Schedule O

Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? If "Yes," describe these changes on Schedule O

Yes No

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 \$ 51,806,255. including grants of \$ 15,008,199.) (Revenue \$ 18,448,017.) BACHELOR OF ARTS DEGREE IN LIBERAL ARTS WITH CONCENTRATIONS IN ENVIRONMENTAL STUDIES, HUMANITIES, INTERNATIONAL STUDIES, AND SOCIAL AND BEHAVIORAL SCIENCES (407 STUDENTS). SEE ADDITIONAL INFORMATION IN SCHEDULE O.

4b (Code) (Expenses \$ 1,476,892. including grants of \$) (Revenue \$ 582,922.) PACIFIC BASIN RESEARCH CENTER AND ENGLISH AS A SECOND LANGUAGE (ESL) PROGRAM SERVICES (13 STUDENTS). SEE ADDITIONAL INFORMATION IN SCHEDULE O.

4c (Code) (Expenses \$ 2,174,718. including grants of \$ 445,130.) (Revenue \$ 602,595.) MASTERS OF ARTS: GRADUATE PROGRAM IN EDUCATIONAL LEADERSHIP AND SOCIETAL CHANGE (13 STUDENTS). SEE ADDITIONAL INFORMATION IN SCHEDULE O.

4d Other program services (Describe on Schedule O) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 55,457,865.

ABCDEFGHIJLMOR

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, description, and Yes/No responses. Includes questions 2a through 16 regarding employee reporting, federal returns, unrelated business income, foreign accounts, tax shelter transactions, charitable contributions, and Form 990-T filing.

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. 15		
1b	Enter the number of voting members included on line 1a, above, who are independent. 13		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.		X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed CA

18 Section 6104 requires an organization to make its 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.
 Own website Another's website Upon request Other (explain on Schedule O)

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
 ARCHIBALD ASAWA - 949-480-4000
 1 UNIVERSITY DRIVE, ALISO VIEJO, CA 92656-8081

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 instructions for definition of "key employee "
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
 - List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations
- See 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 line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) YOSHINOBU HABUKI PRESIDENT/PROF OF ECONOMICS	40.00			X			468,000.	0.	56,702.	
(2) ARCHIBALD E. ASAWA VP FIN & ADM/CFO/CIO	40.00			X			307,970.	0.	54,952.	
(3) EDWARD FEASEL VP ACAD AFFRS/CAO/PROF OF ECONOMICS	40.00			X			288,900.	0.	45,640.	
(4) TOMOKO TAKAHASHI VP INST'L RES & ASSMT/DEAN GRADUATE	40.00			X			270,300.	0.	35,934.	
(5) BRYAN PENPRASE DEAN OF FACULTY	40.00					X	249,433.	0.	42,030.	
(6) ROSEMARY PAPA PROFESSOR OF COMPARATIVE & INTL EDU	40.00					X	203,779.	0.	65,128.	
(7) JOHN HEFFRON PROFESSOR OF EDUCATIONAL HISTORY AND	40.00					X	191,720.	0.	46,405.	
(8) ROBERT ALLINSON PROFESSOR OF PHILOSOPHY	40.00					X	183,066.	0.	54,790.	
(9) JAMES MEROD PROFESSOR OF AMERICAN LITERATURE	40.00					X	187,583.	0.	32,844.	
(10) KATHERINE STAPCHUK VP HUMAN RESOURCES/RISK MGMT	40.00			X			180,250.	0.	28,843.	
(11) DAVID M. NAKABAYASHI CONTROLLER & ASST TREASURER	40.00			X			155,823.	0.	25,702.	
(12) HIROKI SAKAI CORP SECRETARY	40.00			X			131,721.	0.	22,294.	
(13) YOSHIKI TANIGAWA TRUSTEE, SOKA GAKKAI	1.00	X					0.	111,132.	0.	
(14) CLOTHILDE V. HEWLETT J.D. TRUSTEE	40.00	X					0.	0.	0.	
(15) DANIEL NAGASHIMA M.B.A. TRUSTEE	1.00	X					0.	0.	0.	
(16) GENE O'CONNELL R.N., M.S. TRUSTEE	1.00	X					0.	0.	0.	
(17) JASON GOULAH PH.D. TRUSTEE	1.00	X					0.	0.	0.	

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 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			
(18) KAREN K. LEWIS PH.D. TRUSTEE	1.00	X						0.	0.	0.
(19) KRIS D. KNUDSEN J.D. TRUSTEE	1.00	X						0.	0.	0.
(20) LARRY A. HICKMAN PH.D. TRUSTEE	1.00	X						0.	0.	0.
(21) LAWRENCE E CARTER SR. PH.D. TRUSTEE	1.00	X						0.	0.	0.
(22) MARIA GUAJARDO PH.D. TRUSTEE	1.00	X						0.	0.	0.
(23) MATILDA BUCK TRUSTEE	1.00	X						0.	0.	0.
(24) SHUNICHI YAMADA M.B.A. TRUSTEE	1.00	X						0.	0.	0.
(25) STEPHEN S. DUNHAM J.D. TRUSTEE-CHAIR	1.00	X		X				0.	0.	0.
(26) TARIQ HASAN PH.D. TRUSTEE-VICE CHAIR	1.00	X		X				0.	0.	0.
1b Subtotal								2,818,545.	111,132.	511,264.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,818,545.	111,132.	511,264.

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 60

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

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
FACILITY SERVICE PARTNERS LLC, 19201 WILLOW BROOK LANE, TRABUCO CANYON, CA	CAMPUS MAINTENANCE	5,192,575.
CAMBRIDGE ASSOCIATES LLC 100 SUMMER STREET, BOSTON, MA 02110-2112	INVESTMENT MANAGEMENT	1,495,410.
RND DEVELOPMENT COMPANY/ROGER O'NEAL, 7059 VISTA DEL MAR LANE, PLAYA DEL REY, CA	CONSULTANT	300,000.
MOSS ADAMS LLP PO BOX 101822, PASADENA, CA 91189-1822	ACCOUNTING SERVICES	176,206.
MUSIC PEELER GARRETT LLP, 1 WILSHIRE BLVD STE 2000, LOS ANGELES, CA 90017-3886	LEGAL SERVICES	136,380.
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization		6

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	656,952.				
	d Related organizations	1d	542,142.				
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	6,446,951.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 31,686.				
	h Total. Add lines 1a-1f			7,646,045.			
				Business Code			
Program Service Revenue	2 a TUITION & FEES		611710	14,636,285.	14,636,285.		
	b HOUSING & FOOD		721000	4,489,536.	4,489,536.		
	c OTHER AUXILIARY		721000	507,713.	507,713.		
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f				19,633,534.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			9,461,155.		-678,275.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real (ii) Personal				
			330,593.				
		b Less rental expenses	6b	6,190.			
	c Rental income or (loss)	6c	324,403.				
	d Net rental income or (loss)			324,403.			
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities (ii) Other				
			210,022,000.				
	b Less cost or other basis and sales expenses	7b	210,147,672.				
	c Gain or (loss)	7c	-125,672.				
	d Net gain or (loss)			-125,672.			
	8 a Gross income from fundraising events (not including \$ 656,952. of contributions reported on line 1c) See Part IV, line 18	8a	78,460.				
b Less direct expenses	8b	229,476.					
c Net income or (loss) from fundraising events			-151,016.				
9 a Gross income from gaming activities See Part IV, line 19	9a						
b Less direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
			Business Code				
Miscellaneous Revenue	11 a PERFORMING ARTS CENTER		711130	284,984.		284,984.	
	b						
	c						
	d All other revenue		900099	154,929.		154,929.	
	e Total. Add lines 11a-11d			439,913.			
12 Total revenue. See instructions			37,228,362.	19,633,534.	-393,291.	10,342,074.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	15,453,329.	15,453,329.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,160,626.	379,545.	1,781,081.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	18,873,736.	13,495,342.	4,854,988.	523,406.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,930,699.	1,208,271.	677,236.	45,192.
9 Other employee benefits	4,626,521.	2,847,770.	1,669,308.	109,443.
10 Payroll taxes	1,481,917.	973,358.	471,391.	37,168.
11 Fees for services (nonemployees)				
a Management				
b Legal	105,420.		105,420.	
c Accounting	159,741.		159,741.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	5,993,720.		5,993,720.	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	2,164,413.	359,776.	1,706,009.	98,628.
12 Advertising and promotion	1,440,088.	34,383.	1,403,610.	2,095.
13 Office expenses	3,339,108.	2,195,248.	889,707.	254,153.
14 Information technology	658,698.	6,308.	652,390.	
15 Royalties				
16 Occupancy	9,078,448.	6,647,602.	2,387,958.	42,888.
17 Travel	500,939.	174,325.	316,310.	10,304.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	147,183.	65,047.	80,489.	1,647.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	9,872,375.	8,071,479.	1,788,687.	12,209.
23 Insurance	1,270,116.	149,933.	1,120,183.	
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 INTERNSHIP PROGRAM EXPE	1,773,238.	1,773,238.		
b FOOD SERVICES	1,595,768.	1,583,516.	8,546.	3,706.
c EVENTS EXPENSE	33,766.	5,740.	28,026.	
d				
e All other expenses	181,614.	33,655.	146,825.	1,134.
25 Total functional expenses. Add lines 1 through 24e	82,841,463.	55,457,865.	26,241,625.	1,141,973.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,200.	1	2,916.
	2 Savings and temporary cash investments	20,201,605.	2	30,480,603.
	3 Pledges and grants receivable, net	786,000.	3	1,306,648.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	2,786,480.	7	3,656,682.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	608,905.	9	616,435.
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 541,732,036.		
	b Less accumulated depreciation	10b 177,979,128.	354,832,629.	10c 363,752,908.
	11 Investments - publicly traded securities	341,906,199.	11	126,768,176.
	12 Investments - other securities See Part IV, line 11	946,469,158.	12	1,078,658,151.
	13 Investments - program-related See Part IV, line 11	4,512,176.	13	4,612,176.
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	4,704,317.	15	4,704,317.
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,676,808,669.	16	1,614,559,012.	
Liabilities	17 Accounts payable and accrued expenses	9,101,279.	17	7,818,871.
	18 Grants payable		18	
	19 Deferred revenue	106,161.	19	64,414.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	674,673.	25	44,956.
	26 Total liabilities. Add lines 17 through 25	9,882,113.	26	7,928,241.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	458,256,556.	27	439,743,771.
	28 Net assets with donor restrictions	1,208,670,000.	28	1,166,887,000.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	1,666,926,556.	32	1,606,630,771.
33 Total liabilities and net assets/fund balances	1,676,808,669.	33	1,614,559,012.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	37,228,362.
2	Total expenses (must equal Part IX, column (A), line 25)	2	82,841,463.
3	Revenue less expenses Subtract line 2 from line 1	3	-45,613,101.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,666,926,556.
5	Net unrealized gains (losses) on investments	5	-15,360,960.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	678,275.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,606,630,770.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2019)

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

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	8,942,479.	8,780,570.	90,460,571.	7,339,023.	7,646,046.	123,168,689.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	8,942,479.	8,780,570.	90,460,571.	7,339,023.	7,646,046.	123,168,689.
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)						335,782.
6 Public support. Subtract line 5 from line 4						122,832,907.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	8,942,479.	8,780,570.	90,460,571.	7,339,023.	7,646,046.	123,168,689.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	10,224,199.	9,297,572.	15,731,588.	12,239,348.	10,470,023.	57,962,730.
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)	109,301.	138,644.	146,272.	1,530,340.	154,929.	2,079,486.
11 Total support. Add lines 7 through 10						183,210,905.
12 Gross receipts from related activities, etc. (see instructions)					12	98,730,965.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	67.04	%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	65.33	%
16a 33 1/3% support test - 2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>			
b 33 1/3% support test - 2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
17a 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
b 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
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 <input type="checkbox"/>			

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
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)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.		
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)? 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.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.		
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? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
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))? If "Yes," provide detail in Part VI.		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.		
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)? If "Yes," answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 (explain in Part VI) See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI)		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.35	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions)

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

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

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

Schedule A (Form 990 or 990-EZ) 2019

Part VI Supplemental Information. Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b, Part V, line 1, Part V, Section B, line 1e, Part V, Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6 Also complete this part for any additional information. (See instructions)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

REFUNDS & REBATES

2015 AMOUNT: \$ 84,213.

2016 AMOUNT: \$ 124,813.

2018 AMOUNT: \$ 986,838.

VENDING REVENUE

2015 AMOUNT: \$ 1,777.

2016 AMOUNT: \$ 1,406.

2017 AMOUNT: \$ 1,639.

2018 AMOUNT: \$ 1,077.

ALL OTHER REVENUE

2015 AMOUNT: \$ 13,420.

2016 AMOUNT: \$ 4,846.

2017 AMOUNT: \$ 144,633.

2018 AMOUNT: \$ 542,425.

2019 AMOUNT: \$ 154,929.

FEES & FINES

2015 AMOUNT: \$ 9,891.

2016 AMOUNT: \$ 7,579.

SUPPORT SCHEDULE:

FORM 990, SCHEDULE A, PART II SOKA UNIVERSITY IS A SCHOOL DESCRIBED IN

Part VI Supplemental Information. Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b, Part V, line 1, Part V, Section B, line 1e, Part V, Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6 Also complete this part for any additional information. (See instructions)

SECTION 170(B)(1)(A)(II). HOWEVER, IT IS COMPLETING PART II TO
DEMONSTRATE THAT IT QUALIFIES FOR THE SPECIAL RULES ALLOWED ON SCHEDULE
B AND MEETS THE 33 1/3% SUPPORT TEST OF THE REGULATIONS UNDER SECTIONS
509(A)(1) ON 170(B)(1)(A)(VI). THUS SOKA UNIVERSITY IS CONSIDERED TO BE
NORMALLY 33 1/3% PUBLICLY SUPPORTED UNDER REGULATION SECTION
1.170A(F)(4)(I).

[Empty lined area for supplemental information]

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No 1545-0047

2019

Open to Public Inspection

Name of the organization

SOKA UNIVERSITY OF AMERICA

Employer identification number

95-3909672

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

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

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ 4,704,317.

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

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

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

Schedule D (Form 990) 2019

932051 10-02-19

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

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

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

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	1,270,123,421.	1,275,810,838.	1,239,053,176.	1,161,267,272.	1,221,435,031.
b Contributions	6,435,238.	7,212,118.	9,719,450.	8,803,228.	8,967,786.
c Net investment earnings, gains, and losses	27,892,668.	54,296,457.	83,809,520.	118,091,982.	-24,986,035.
d Grants or scholarships	6,100,000.	6,000,000.	5,900,000.	5,800,000.	5,300,000.
e Other expenditures for facilities and programs	60,400,000.	55,400,000.	45,700,000.	38,600,000.	34,200,000.
f Administrative expenses	5,993,720.	5,795,992.	5,171,308.	4,709,306.	4,649,510.
g End of year balance	1,231,957,607.	1,270,123,421.	1,275,810,838.	1,239,053,176.	1,161,267,272.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a Board designated or quasi-endowment 10.64 %
 - b Permanent endowment 65.77 %
 - c Term endowment 23.59 %
- 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 | | X |
| (ii) Related organizations | | X |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		44,634,547.		44,634,547.
b Buildings		369,946,510.	154,716,308.	215,230,202.
c Leasehold improvements				
d Equipment		18,403,727.	17,354,102.	1,049,625.
e Other		108,747,252.	5,908,718.	102,838,534.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				363,752,908.

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) U.S. EQUITY SEC. FUNDS	174,665,968.	END-OF-YEAR MARKET VALUE
(B) GLOBAL EQUITY FUNDS	124,547,637.	END-OF-YEAR MARKET VALUE
(C) EMERGING MARKET FUNDS	132,230,430.	END-OF-YEAR MARKET VALUE
(D) BOND FUNDS	173,552,510.	END-OF-YEAR MARKET VALUE
(E) HEDGE FUNDS	431,108,269.	END-OF-YEAR MARKET VALUE
(F) INFLATION PROTECTION FUNDS	42,553,337.	END-OF-YEAR MARKET VALUE
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	1,078,658,151.	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) PURCHASING CARD AND SELF INSURANCE ACCRUALS	44,956.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	44,956.

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

1	Total revenue, gains, and other support per audited financial statements		1	1,362,000.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
	a Net unrealized gains (losses) on investments	2a	-15,360,960.	
	b Donated services and use of facilities	2b	28,295.	
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII)	2d	235,667.	
	e Add lines 2a through 2d		2e	-15,096,998.
3	Subtract line 2e from line 1		3	16,458,998.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a	5,993,720.	
	b Other (Describe in Part XIII)	4b	14,775,644.	
	c Add lines 4a and 4b		4c	20,769,364.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	37,228,362.

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

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

1	Total expenses and losses per audited financial statements		1	61,658,000.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
	a Donated services and use of facilities	2a	28,295.	
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII)	2d	235,667.	
	e Add lines 2a through 2d		2e	263,962.
3	Subtract line 2e from line 1		3	61,394,038.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a	5,993,720.	
	b Other (Describe in Part XIII)	4b	15,453,705.	
	c Add lines 4a and 4b		4c	21,447,425.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	82,841,463.

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.

PART III, LINE 4:

A VARIETY OF PAINTING, SCULPTURES AND RARE BOOKS ARE AVAILABLE FOR RESEARCH AND LOANING AS A PUBLIC BENEFIT.

PART V, LINE 4:

THE ENDOWMENT PROCEEDS FUND SCHOLARSHIPS, UNIVERSITY OPERATIONS, CAPITAL RENEWAL, ACADEMIC RESEARCH AND SUPPORT FOR CLASSROOMS.

PART X, LINE 2:

THE UNIVERSITY IS EXEMPT FROM TAXATION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND SECTION 23701D OF THE CALIFORNIA REVENUE AND TAXATION CODE AND IS GENERALLY NOT SUBJECT TO FEDERAL AND STATE INCOME

Part XIII Supplemental Information (continued)

TAXES. HOWEVER, THE UNIVERSITY IS SUBJECT TO INCOME TAXES ON ANY NET
 INCOME THAT IS DERIVED FROM A TRADE OR BUSINESS REGULARLY CARRIED ON, AND
 NOT IN FURTHERANCE OF THE PURPOSES FOR WHICH IT WAS GRANTED EXEMPTION. NO
 INCOME TAX PROVISION HAS BEEN RECORDED AS THE NET INCOME, IF ANY, FROM ANY
 UNRELATED TRADE OR BUSINESS, IN THE OPINION OF MANAGEMENT, IS NOT MATERIAL
 TO THE FINANCIAL STATEMENTS TAKEN AS A WHOLE. THE UNIVERSITY FOLLOWS THE
 ACCOUNTING STANDARDS FOR CONTINGENCIES IN EVALUATING UNCERTAIN TAX
 POSITIONS; NO UNCERTAIN TAX POSITIONS WERE IDENTIFIED AS OF JUNE 30, 2020
 AND 2019.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSE	6,190.
SPECIAL EVENT EXPENSES	229,477.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	235,667.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

STUDENT FINANCIAL AID	15,453,329.
K-1 PASSTHROUGH	-678,275.
ROUNDING	590.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	14,775,644.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSE	6,190.
SPECIAL EVENT EXPENSE	229,477.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	235,667.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

STUDENT FINANCIAL AID	15,453,329.
-----------------------	-------------

Part XIII Supplemental Information *(continued)*

ROUNDING 376.

TOTAL TO SCHEDULE D, PART XII, LINE 4B 15,453,705.

Multiple horizontal lines for supplemental information.

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**
▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No 1545-0047

2019

Open to Public Inspection

Name of the organization

SOKA UNIVERSITY OF AMERICA

Employer identification number

95-3909672

Part I

- 1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain.

If you need more space, use Part II

SOKA UNIVERSITY PUBLISHES ITS NONDISCRIMINATORY POLICY IN THE
NEWSPAPER IN ORDER TO MAKE THE POLICY KNOWN TO ALL PARTS OF
THE GENERAL COMMUNITY IT SERVES.

- 4 Does the organization maintain the following?
 - a Records indicating the racial composition of the student body, faculty, and administrative staff?
 - b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
 - c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
 - d Copies of all material used by the organization or on its behalf to solicit contributions?
- If you answered "No" to any of the above, please explain. If you need more space, use Part II.

- 5 Does the organization discriminate by race in any way with respect to
 - a Students' rights or privileges?
 - b Admissions policies?
 - c Employment of faculty or administrative staff?
 - d Scholarships or other financial assistance?
 - e Educational policies?
 - f Use of facilities?
 - g Athletic programs?
 - h Other extracurricular activities?
- If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.

- 6a Does the organization receive any financial aid or assistance from a governmental agency?
 - b Has the organization's right to such aid ever been revoked or suspended?
- If you answered "Yes" on either line 6a or line 6b, explain on Part II
- 7 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc. 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II

	YES	NO
1	X	
2	X	
3	X	
4a	X	
4b	X	
4c	X	
4d	X	
5a		X
5b		X
5c		X
5d		X
5e		X
5f		X
5g		X
5h		X
6a	X	
6b		X
7	X	

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

Schedule E (Form 990 or 990-EZ) 2019

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

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

U.S. DEPARTMENT OF EDUCATION FEDERAL PELL GRANT PROGRAM, FEDERAL

SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT, AND FEDERAL WORK STUDY.

Multiple horizontal lines for providing additional information.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ 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 for instructions and the latest information.

OMB No 1545-0047

2019

Open to Public
Inspection

Name of the organization

Employer identification number

SOKA UNIVERSITY OF AMERICA

95-3909672

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
EAST ASIA AND THE PACIFIC			PROGRAM SERVICES	FACULTY LED TRAVEL	25,276.
EUROPE (INCLUDING ICELAND AND GREENLAND)			PROGRAM SERVICES	FACULTY LED TRAVEL	23,552.
SOUTH AMERICA			PROGRAM SERVICES	FACULTY LED TRAVEL	24,429.
SOUTH ASIA			PROGRAM SERVICES	FACULTY LED TRAVEL	26,954.
SUB-SAHARAN AFRICA			PROGRAM SERVICES	FACULTY LED TRAVEL	32,799.
EUROPE (INCLUDING ICELAND AND GREENLAND)			PROGRAM SERVICES	STUDY ABROAD	770,296.
EAST ASIA AND THE PACIFIC			PROGRAM SERVICES	STUDY ABROAD	444,027.
SOUTH AMERICA			PROGRAM SERVICES	STUDY ABROAD	228,406.
3 a Subtotal	0	0			1,575,739.
b Total from continuation sheets to Part I	0	0			407,413,358.
c Totals (add lines 3a and 3b)	0	0			408,989,097.

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

Schedule F (Form 990) 2019

Part I Continuation of Activities per Region. (Schedule F (Form 990), Part I, line 3)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
CENTRAL AMERICA AND THE CARIBBEAN			PROGRAM SERVICES	STUDY ABROAD	136,985.
SUB-SAHARAN AFRICA			PROGRAM SERVICES	STUDY ABROAD	121,856.
EUROPE (INCLUDING ICELAND & GREENLAND)			INVESTMENTS		495,330.
CENTRAL AMERICA AND THE CARIBBEAN			INVESTMENTS		406,659,187.
Totals					407,413,358.

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

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

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

3 Enter total number of other organizations or entities ▶ _____

Part 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)

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

Schedule F (Form 990) 2019

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

FORM 990, SCHEDULE F, PART I LINE 3, COLUMN (F)

METHOD OF ACCOUNTING OF EXPENDITURES

THE EXPENSES REPORTED ON PART I WERE COMPILED ON THE ACCRUAL BASIS OF

ACCOUNTING.

Multiple horizontal lines for supplemental information.

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

2019

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Name of the organization

SOKA UNIVERSITY OF AMERICA

Employer identification number

95-3909672

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total				▶		

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000

		(a) Event #1	(b) Event #2	(c) Other events NONE	(d) Total events (add col (a) through col. (c))
		PEACE GALA (event type)	(event type)	(total number)	
Revenue	1	Gross receipts	735,412.		735,412.
	2	Less Contributions	656,952.		656,952.
	3	Gross income (line 1 minus line 2)	78,460.		78,460.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	99,146.		99,146.
	7	Food and beverages	85,787.		85,787.
	8	Entertainment	26,454.		26,454.
	9	Other direct expenses	18,089.		18,089.
	10	Direct expense summary Add lines 4 through 9 in column (d)			229,476.
	11	Net income summary Subtract line 10 from line 3, column (d)			-151,016.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7	Direct expense summary Add lines 2 through 5 in column (d)			
	8	Net gaming income summary Subtract line 7 from line 1, column (d)			

9 Enter the state(s) in which the organization conducts gaming activities _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in

a The organization's facility		%
b An outside facility		%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ _____

Address ▶ _____

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

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

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

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions

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

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

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

Part IV Supplemental Information (continued)

Lined area for supplemental information.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990.

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

OMB No 1545-0047

2019

Open to Public
Inspection

Name of the organization

SORA UNIVERSITY OF AMERICA

Employer identification number

95-3909672

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance

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 ▶

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

Schedule I (Form 990) (2019)

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 noncash assistance
INSTITUTIONAL GRANT	366	9,418,727.	0.		
INSTITUTIONAL GRANT - MERIT SCHOLARSHIP	420	4,817,341.	0.		
INSTITUTIONAL GRANT - RESIDENTIAL AWARDS	10	130,320.	0		
FEDERAL WORK STUDY	30	50,729.	0.		
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT	41	39,500.	0.		

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

PART I, LINE 2

IN THE UNITED STATES SOKA UNIVERSITY OF AMERICA SERVES AS A CONDUIT TO

RECEIVE AND DISBURSE STUDENT AID FUNDS FROM GOVERNMENTAL AGENCIES SUCH AS

THE DEPARTMENT OF EDUCATION UNDER THE FOLLOWING PROGRAMS

- FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT

- FEDERAL PELL AWARD GRANT PROGRAM

- FEDERAL WORK STUDY

- GI BILL

Part III Continuation of Grants and Other Assistance to Individuals in the United States (Schedule I (Form 990), Part III)

(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
FEDERAL PELL GRANT PROGRAM	85.	395,440.	0.		
FWS & FSEOG (UNIVERSITY MATCHING)	45.	30,716.	0.		
HEERF	212.	343,756.	0.		
CARES	188.	226,800.	0.		

Part IV Supplemental Information

INSTITUTIONAL GRANTS ARE AWARDED BY SOKA UNIVERSITY OF AMERICA TO ELIGIBLE

STUDENTS WHO MEET SPECIFIC ACADEMIC AND ACHIEVEMENT CRITERIA. THE PURPOSES

OF THESE GRANTS ARE CLEARLY COMMUNICATED TO THE RECIPIENTS AND ARE

INTERNALLY USED FOR EDUCATIONAL PURPOSES.

NUMBER OF RECIPIENTS

FORM 990, SCHEDULE I, PART III, COLUMN (B) THE NUMBER OF RECIPIENTS

REPORTED IN COLUMN (B) IS DETERMINED BY REVIEWING THE EXACT NUMBER OF

STUDENTS WHO RECEIVED THE TYPE OF AID INDICATED.

Multiple horizontal lines for supplemental information.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2019

Open to Public Inspection

Name of the organization

SOKA UNIVERSITY OF AMERICA

Employer identification number

95-3909672

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
<input type="checkbox"/> First-class or charter travel		
<input type="checkbox"/> Travel for companions		
<input type="checkbox"/> Tax indemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
1b 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"/> Independent compensation consultant		
<input checked="" type="checkbox"/> Form 990 of other organizations		
<input type="checkbox"/> Written employment contract		
<input checked="" type="checkbox"/> Compensation survey or study		
<input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?		X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?		X
c Participate in, or receive payment from, an equity-based compensation arrangement?		X
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?		X
b Any related organization?		X
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?		X
b Any related organization?		X
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.		X
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.		X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

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

Schedule J (Form 990) 2019

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 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) YOSHINOBU HABUKI	(i)	468,000.	0.	0.	46,800.	9,902.	524,702.	0.
PRESIDENT/PROF OF ECONOMICS	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) ARCHIBALD E. ASAWA	(i)	307,970.	0.	0.	30,797.	24,155.	362,922.	0.
VP FIN & ADM/CFO/CIO	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) EDWARD PEASEL	(i)	288,900.	0.	0.	28,890.	16,750.	334,540.	0.
VP ACAD AFFRS/CAO/PROF OF ECONOMICS	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) TOMORO TAKAHASHI	(i)	270,300.	0.	0.	27,030.	8,904.	306,234.	0.
VP INST'L RES & ASSMT/DEAN GRADUATE	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) BRYAN PENPRAE	(i)	249,433.	0.	0.	24,943.	17,087.	291,463.	0.
DEAN OF FACULTY	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) ROSEMARY PAPA	(i)	203,779.	0.	0.	20,378.	44,751.	268,908.	0.
PROFESSOR OF COMPARATIVE & INTL EDU	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) JOHN HEFFRON	(i)	191,720.	0.	0.	19,172.	27,233.	238,125.	0.
PROFESSOR OF EDUCATIONAL HISTORY AND	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) ROBERT ALLINSON	(i)	183,066.	0.	0.	18,307.	36,484.	237,857.	0.
PROFESSOR OF PHILOSOPHY	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) JAMES MEROD	(i)	187,583.	0.	0.	18,758.	14,085.	220,426.	0.
PROFESSOR OF AMERICAN LITERATURE	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) KATHERINE STAPCHUK	(i)	180,250.	0.	0.	18,025.	10,818.	209,093.	0.
VP HUMAN RESOURCES/RISK MGMT	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) DAVID M. NAKABAYASHI	(i)	155,823.	0.	0.	15,582.	10,119.	181,524.	0.
CONTROLLER & ASST TREASURER	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) HIROKI SAKAI	(i)	131,721.	0.	0.	13,172.	9,122.	154,015.	0.
CORP SECRETARY	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
JIMMY KING	FAMILY MEMBER OF KA	89,702.	SALARY AND		X
RUBY NAGASHIMA	FAMILY MEMBER OF DA	68,000.	SALARY AND		X

Part V Supplemental Information.

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: JIMMY KING

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

FAMILY MEMBER OF KATHERINE STAPCHUK, OFFICER

(D) DESCRIPTION OF TRANSACTION: SALARY AND BENEFITS

(A) NAME OF PERSON: RUBY NAGASHIMA

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

FAMILY MEMBER OF DANIEL NAGASHIMA, TRUSTEE

(D) DESCRIPTION OF TRANSACTION: SALARY AND BENEFITS

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No 1545-0047

2019

Open to Public
Inspection

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

Name of the organization **SOKA UNIVERSITY OF AMERICA** Employer identification number **95-3909672**

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	X	10	8,174.	MARKET VALUE
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods	X		7,332.	MARKET VALUE
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
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 ▶ (ELECTRONICS/T)	X	19	7,122.	MARKET VALUE
26	Other ▶ (WINE & BEVERA)	X	36	4,230.	MARKET VALUE
27	Other ▶ (JEWELRY/ACCES)	X	11	2,248.	MARKET VALUE
28	Other ▶ (GIFT CARDS &)	X	29	2,195.	MARKET VALUE

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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		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		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2019

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.

PART I, OTHER TYPES OF PROPERTY

COLLECTIBLES

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 5

(C) REVENUE REPORTED ON FORM 990, PART VIII § 385.

(D) METHOD OF DETERMINING REVENUE: MARKET VALUE

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2019

Open to Public
Inspection

Name of the organization

SOKA UNIVERSITY OF AMERICA

Employer identification number

95-3909672

FORM 990, PART I, LINE 1, CONTINUED

ORGANIZATION'S SIGNIFICANT ACTIVITIES

SOKA UNIVERSITY OF AMERICA (SOKA) IS A PRIVATE, FOUR-YEAR LIBERAL ARTS

COLLEGE AND GRADUATE SCHOOL IN ALISO VIEJO, CALIFORNIA. SOKA IS RANKED

IN THE TOP 30 LIBERAL ARTS COLLEGES IN THE NATION BY U.S. NEWS AND

WORLD REPORT'S "BEST COLLEGES 2020." FOUNDED UPON THE BUDDHIST

PRINCIPLES OF PEACE, HUMAN RIGHTS AND THE SANCTITY OF LIFE, SOKA IS

OPEN TO TOP STUDENTS OF ALL NATIONALITIES AND BELIEFS. ABOUT 60% OF

SOKA'S STUDENTS COME FROM THE U.S. AND 40% HAVE COME FROM MORE THAN 45

OTHER COUNTRIES TO EXPERIENCE SOKA'S OUTSTANDING NON-SECTARIAN LIBERAL

ARTS CURRICULUM. ADMITTED STUDENTS WHOSE ANNUAL FAMILY INCOME IS

\$60,000 OR LESS MAY BE ELIGIBLE FOR SOKA OPPORTUNITY GRANT WHICH COVER

FULL TUITION. ADDITIONAL SCHOLARSHIP OPPORTUNITIES ARE AVAILABLE FOR

HIGHER INCOME LEVELS.

A PROUD HERITAGE

SOKA EDUCATION HAS ITS ORIGINS IN THE WORK OF TSUNESABURO MAKIGUCHI, A

JAPANESE EDUCATOR AND BUDDHIST LEADER. DURING WORLD WAR II, MAKIGUCHI

WAS ARRESTED AS A "THOUGHT CRIMINAL" BY JAPANESE MILITARY AUTHORITIES

FOR HIS OPPOSITION TO THE WAR AND FOR HIS DEFENSE OF RELIGIOUS AND

EDUCATIONAL FREEDOM. HE DIED IN PRISON IN 1944. HIS PROTEGE, JOSEI

TODA, WHO WAS ALSO IMPRISONED WITH MAKIGUCHI DURING THE WAR AND WAS

LATER RELEASED, CARRIED ON MAKIGUCHI'S DREAM TO PROMOTE EDUCATION FOR

THE SAKE OF THE HAPPINESS OF THE LEARNER. AFTER MR. TODA'S PASSING IN

1958, HIS SUCCESSOR, DAISAKU IKEDA, AN EDUCATOR, AUTHOR, AND THE

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

Schedule O (Form 990 or 990-EZ) (2019)

932211 09-06-19

Name of the organization SOKA UNIVERSITY OF AMERICA	Employer identification number 95-3909672
--	--

CURRENT PRESIDENT OF THE BUDDHIST LAY ORGANIZATION, SOKA GAKKAI INTERNATIONAL (SGI), ESTABLISHED AN ENTIRE SOKA SCHOOLS SYSTEM, WHICH RANGES FROM KINDERGARTEN TO THE 8,000-STUDENT SOKA UNIVERSITY IN JAPAN. HELPING STUDENTS LEARN HOW TO CREATE VALUE IN THEIR LIVES, THEIR COMMUNITIES AND THE WORLD IS A CENTRAL TENET OF THE SOKA SCHOOLS FOUNDED BY DAISAKU IKEDA. THE SOKA SCHOOLS HAVE ESTABLISHED A TRADITION OF HUMANISTIC LEARNING AND SCHOLARSHIP WHERE THE FOCUS IS ON EACH STUDENT'S GROWTH AND DEVELOPMENT. SOKA MEANS "TO CREATE VALUE."

BACKGROUND ON SOKA UNIVERSITY OF AMERICA

IN FEBRUARY 1987, A BRANCH CAMPUS OF SOKA UNIVERSITY IN JAPAN WAS ESTABLISHED AS SOKA UNIVERSITY LOS ANGELES IN CALABASAS, CALIFORNIA, TO PROVIDE ENGLISH LANGUAGE INSTRUCTION FOR STUDENTS VISITING FROM JAPAN. IN 1994, THE UNIVERSITY RECEIVED DEGREE-GRANTING APPROVAL FROM THE BUREAU FOR PRIVATE POSTSECONDARY AND VOCATIONAL EDUCATION (BPPVE) FROM THE STATE OF CALIFORNIA. AFTER RECEIVING THIS APPROVAL, THE UNIVERSITY RE-ESTABLISHED ITSELF AS AN INDEPENDENT INSTITUTION AND CHANGED ITS NAME TO SOKA UNIVERSITY OF AMERICA AND BEGAN ITS GRADUATE SCHOOL. IN 1995, SOKA ACQUIRED A 103-ACRE SITE IN ALISO VIEJO AND A NEW UNDERGRADUATE CAMPUS WAS ESTABLISHED. THE ALISO VIEJO CAMPUS WAS DEDICATED ON MAY 3, 2001, AND IN AUGUST OF THAT SAME YEAR, SOKA BEGAN ITS BACHELOR OF ARTS (BA) IN LIBERAL ARTS PROGRAM, WITH AN ENROLLMENT OF 120 STUDENTS FROM 18 COUNTRIES AND 18 STATES. THE CALABASAS CAMPUS CONTINUED TO FUNCTION AS THE SOLE CAMPUS FOR GRADUATE STUDY INSTRUCTION. SOKA MAINTAINED TWO CAMPUSES UNTIL 2005, WHEN THE DECISION WAS MADE TO CLOSE THE CALABASAS LOCATION IN 2007. ON MAY 22, 2005, THE UNDERGRADUATE PROGRAM HELD ITS FIRST COMMENCEMENT AND SOKA UNIVERSITY RECEIVED ITS ACCREDITATION FROM THE ACCREDITING COMMISSION FOR SENIOR

Name of the organization SOKA UNIVERSITY OF AMERICA	Employer identification number 95-3909672
--	--

COLLEGES AND UNIVERSITIES OF THE WESTERN ASSOCIATION OF SCHOOLS AND

COLLEGES (WASC.) IN APRIL 2007, THE GRADUATE SCHOOL WAS TRANSFERRED TO

THE ALISO VIEJO CAMPUS.

THE SOKA PERFORMING ARTS CENTER

THE SOKA PERFORMING ARTS CENTER IS A 1,000 SEAT PERFORMANCE HALL WITH

ACOUSTICS BY FAMED WALT DISNEY CONCERT HALL ACOUSTICIAN YASUHISA

TOYOTA, THE SOKA PERFORMING ARTS CENTER AND THE ADJACENT WANGARI

MAATHAI HALL ARE BOTH LEED GOLD-CERTIFIED BUILDINGS. THE SOKA

PERFORMING ARTS CENTER DEDICATION TOOK PLACE ON MAY 27, 2011 WITH THE

COMMENCEMENT OF THE CLASS OF 2011-PART OF SOKA'S 10TH ANNIVERSARY

CELEBRATION.

EVERY CONCERT SEASON, THE SOKA PERFORMING ARTS CENTER BRINGS SOME OF

THE WORLD'S FINEST ARTISTS TO SOKA'S CAMPUS ENRICHING SOKA'S STUDENTS

AND COMMUNITY WITH CULTURE. FROM CLASSICAL ARTISTS YO-YO MA AND EMANUEL

AX TO ACADEMY OF ST. MARTIN IN THE FIELDS, TO JAZZ LEGENDS BENNY GOLSON

AND KENNY BARRON, TO TALENTED LOCAL HIGH SCHOOL ORCHESTRAS AND

PERFORMING GROUPS, THE VALUES AND COMMITMENT OF SOKA ARE PLAYED, SUNG

AND DANCED WITH PASSION AT SOKA'S WORLD CLASS PERFORMING ARTS CENTER.

FORM 990, PART 3. LINE 1, CONTINUED

ORGANIZATION'S MISSION

EMPHASIZING A NON-SECTARIAN AND HUMANISTIC CURRICULUM, THE UNIVERSITY

STRIVES TO

- FOSTER LEADERS OF CULTURE IN THE COMMUNITY.

Name of the organization SOKA UNIVERSITY OF AMERICA	Employer identification number 95-3909672
--	--

- FOSTER LEADERS OF HUMANISM IN SOCIETY.
- FOSTER LEADERS OF PACIFISM IN THE WORLD.
- FOSTER LEADERS FOR THE CREATIVE COEXISTENCE OF NATURE AND HUMANITY.

BASED ON THE SOKA EDUCATIONAL PRINCIPLES, EDUCATION IS VIEWED AS AN INTEGRATING PROCESS IN WHICH STUDENTS GAIN AN AWARENESS OF THE INTERDEPENDENCE OF THEMSELVES, OTHERS AND THE ENVIRONMENT. WISDOM, COURAGE AND COMPASSION--VALUES TREASURED BY THE UNIVERSITY-- DO NOT EXIST IN ISOLATION. THEY EMERGE IN INDIVIDUALS AS THEY LEARN THE IMPORTANCE OF SERVICE TO OTHERS, TO THE NATURAL WORLD AROUND THEM, AND TO THE GREAT CAUSE OF PEACE AND FREEDOM.

IN RESPONSE TO THE COVID-19 PANDEMIC, THE UNIVERSITY SHIFTED TO REMOTE ONLINE INSTRUCTION IN MARCH 2020 AND SENT ALL STUDENTS HOME TO ENSURE THEIR HEALTH AND SAFETY. ALL NON-ESSENTIAL CAMPUS EMPLOYEES WERE TRANSITIONED TO A WORK-FROM-HOME SCHEDULE. SAFETY PROTOCOLS AND TESTING PROCEDURES ARE IN DEVELOPMENT AND THE ADMINISTRATION IS CLOSELY MONITORING THE SITUATION TO DETERMINE WHEN IT WILL BE SAFE FOR STUDENTS TO RETURN AND RESUME IN-PERSON INSTRUCTION.

FORM 990, PART 3. LINE 4A, CONTINUED

THE UNDERGRADUATE PROGRAM OF SOKA UNIVERSITY OF AMERICA OFFERS A BA IN LIBERAL ARTS WITH A CONCENTRATION IN ENVIRONMENTAL STUDIES, HUMANITIES, INTERNATIONAL STUDIES, OR SOCIAL AND BEHAVIORAL SCIENCES.

IN ADDITION TO ITS EMPHASIS ON LEADERSHIP AND CONTRIBUTIVE CITIZENSHIP, SOKA'S UNDERGRADUATE PROGRAM FEATURES THE FOLLOWING:

Name of the organization

SOKA UNIVERSITY OF AMERICA

Employer identification number

95-3909672

- WITH A 8:1 STUDENT/FACULTY RATIO (AVERAGE CLASS SIZE OF 13), SOKA'S FACULTY CAN WORK INDIVIDUALLY WITH STUDENTS TO SEE HOW FAR THEY CAN GO IN EXPLORING NEW CONCEPTS AND LEARNING OPPORTUNITIES.

- SOKA'S OUTSTANDING FACULTY IS OF THE HIGHEST CALIBER AND ENJOYS WORKING CLOSELY WITH STUDENTS.

- MULTIPLE PERSPECTIVES ARE OFFERED TO DRAW ON DIVERSE CULTURES, TRADITIONS, AND POINTS OF VIEW WITH SPECIAL ATTENTION GIVEN TO EASTERN AND WESTERN THOUGHT AND PRACTICE, WITH AN EMPHASIS ON THE PACIFIC RIM.

- A GENERAL EDUCATION PROGRAM THAT INTRODUCES STUDENTS TO INTERDISCIPLINARY KNOWLEDGE AND PERSPECTIVES, AS WELL AS TO CRITICAL AND CREATIVE THINKING AND TO THE COMMUNICATION SKILLS NECESSARY FOR LIFE-LONG LEARNING.

- A CORE CURRICULUM THAT REFLECTS THE VALUES THAT INSPIRED THE CREATION OF SOKA THROUGH THE STUDY OF THE GREAT WORKS OF THE HUMAN MIND.

- STUDENTS STUDY A NON-NATIVE LANGUAGE, AND EXPERIENCE A SEMESTER OF STUDY ABROAD IN A COUNTRY WHERE THAT LANGUAGE IS SPOKEN. THE JUNIOR YEAR SEMESTER ABROAD IS A REQUIREMENT FOR GRADUATION AND THE COST IS INCLUDED IN TUITION.

- LEARNING CLUSTERS THAT ORGANIZE SMALL TEAMS OF STUDENTS AND FACULTY TO CONDUCT INTERDISCIPLINARY RESEARCH AND DEVELOP PROPOSALS AND SOLUTIONS FOR ISSUES OF LOCAL, REGIONAL, OR GLOBAL SIGNIFICANCE FOR

Name of the organization

SOKA UNIVERSITY OF AMERICA

Employer identification number

95-3909672

THREE-AND-A-HALF WEEK BLOCKS, CALLED CORE AND LEARNING CLUSTER CLASSES.

RECENT LEARNING CLUSTERS HAVE RECEIVED GRANTS TO VISIT BRAZIL, CHINA,

SOUTH KOREA AND GHANA.

- A CAPSTONE EXPERIENCE THAT IS REQUIRED OF ALL CONCENTRATIONS IN THE

SENIOR YEAR, DRAWING UPON THE RESEARCH AND ACADEMIC SKILLS AND

EXPERIENCE THAT STUDENTS HAVE DEVELOPED DURING THEIR CAREERS AT SOKA.

- ALL UNDERGRADUATE STUDENTS RECEIVE A LAPTOP COMPUTER WHICH IS

INCLUDED IN TUITION.

OVER 80% OF SOKA'S UNDERGRADUATE STUDENTS GRADUATE IN FOUR YEARS

(COMPARED TO A NATIONAL AVERAGE OF 61% AT PRIVATE COLLEGES), AND OVER

30% OF SOKA'S GRADUATES HAVE BEEN ACCEPTED TO GRADUATE SCHOOLS AT MANY

PRESTIGIOUS UNIVERSITIES INCLUDING HARVARD, YALE, OXFORD, STANFORD,

USC, UCLA, UC BERKELEY, UCI, GEORGETOWN, COLUMBIA TEACHER'S COLLEGE, UC

DAVIS LAW, CORNELL, DUKE, BOSTON, NYU, CAMBRIDGE AND LONDON SCHOOL OF

ECONOMICS

FORM 990, PART 3. LINE 4B, CONTINUED

THE PACIFIC BASIN RESEARCH CENTER (PBRC) CONDUCTS RESEARCH ON THE

HUMANE AND PEACEFUL DEVELOPMENT OF THE ASIA-PACIFIC REGION, INCLUDING

THE LATIN AMERICAN BORDER-STATES. TOWARD THIS END IT SUPPORTS

RESEARCHERS STUDYING PUBLIC POLICY INTERACTIONS IN THE PACIFIC RIM IN

SUCH AREAS AS INTERNATIONAL SECURITY, ECONOMIC AND SOCIAL DEVELOPMENT,

EDUCATIONAL AND CULTURAL REFORM, ENVIRONMENTAL PROTECTION AND HUMAN

RIGHTS. IN KEEPING WITH THE EDUCATIONAL MISSION OF SOKA UNIVERSITY OF

Name of the organization SOKA UNIVERSITY OF AMERICA	Employer identification number 95-3909672
--	--

AMERICA, THE CENTER ALSO SPONSORS CAMPUS CONFERENCES, OCCASIONAL LECTURE SERIES, AND STUDENT SEMINARS THAT EXTEND AND SUPPORT ITS RESEARCH ACTIVITIES.

FROM THE OUTSET, PBRC HAS EMBRACED SEVERAL DISTINCT OBJECTIVES: PBRC'S WORK IS TO CARRY OUT AN EXTENSIVE RESEARCH PROGRAM, BUT WITHOUT A RESIDENT STAFF FOR THAT PURPOSE; IT CONFINES ITS GEOGRAPHICAL SCOPE TO ASIA AND THE PACIFIC BASIN, YET THE SUBJECTS STUDIED ARE OF GLOBAL SIGNIFICANCE; IT IS A FREE-STANDING AND INDEPENDENT UNIT FOCUSING ON DEVELOPING AND DIFFUSING KNOWLEDGE, BUT IT DOES NOT ENGAGE IN DIRECT CLASSROOM TEACHING. THE PBRC HOPES TO REAFFIRM SOME OF THE FUNDAMENTAL VALUES THAT ARE ESPOUSED BY THE UNIVERSITY, ESPECIALLY IN TERMS OF PROVIDING RESEARCH AIMED AT CREATING VALUE.

FORM 990, PART 3. LINE 4C, CONTINUED

SOKA OFFERS A GRADUATE PROGRAM IN EDUCATIONAL LEADERSHIP AND SOCIETAL CHANGE. THE MASTER OF ARTS (MA) PROGRAM ANSWERS THE NEED FOR GLOBAL LEADERS WITH THE PRACTICAL SKILLS AND EXPERIENCE, FOUNDATIONAL KNOWLEDGE, AND ETHICAL COMMITMENTS NECESSARY TO ACHIEVE LASTING AND EFFECTIVE SOCIETAL CHANGE WITHIN THE FIELD OF EDUCATION, INCLUDING BUT NOT LIMITED TO THE CLASSROOM LEARNING ENVIRONMENT. EDUCATION TAKES PLACE ACROSS A MULTIPLICITY OF INSTITUTIONS - SOCIAL, CULTURAL, POLITICAL, AND ECONOMIC - ALL OF WHICH HAVE A PROFOUND BEARING ON SOKA'S SCHOOLS AND THE TYPE OF FUTURE CITIZENS THEY PRODUCE. THE PROGRAM TAKES AN ECOLOGICAL APPROACH TO EDUCATION, ONE THAT, AS LAWRENCE CREMIN WROTE OVER THIRTY YEARS AGO, "VIEWS EDUCATIONAL INSTITUTIONS AND CONFIGURATIONS IN RELATION TO ONE ANOTHER AND TO THE

Name of the organization SOKA UNIVERSITY OF AMERICA	Employer identification number 95-3909672
--	--

LARGER SOCIETY THAT SUSTAINS THEM AND IS IN TURN AFFECTED BY THEM." AS SUCH, THE MA PROGRAM IS GLOBAL IN SCOPE INTRODUCING STUDENTS TO THE COMPARATIVE AND INTERNATIONAL DIMENSIONS OF EDUCATION. STUDENTS STUDY AND CONDUCT RESEARCH INTO THE HISTORICAL ROOTS OF EDUCATIONAL POLICIES AND PROBLEMS AS WELL AS ON THE RELATIONSHIP BETWEEN EDUCATIONAL PHILOSOPHIES AND PRACTICES AND CONTEMPORARY SOCIAL, POLITICAL, ECONOMIC AND CULTURAL DEVELOPMENTS. RELATED AREAS OF STUDY INCLUDE COMPARATIVE AND INTERNATIONAL EDUCATION, MULTICULTURAL EDUCATION, EDUCATIONAL PSYCHOLOGY, GENDER AND EDUCATION, SCHOOL ADMINISTRATION POLICY AND PRACTICE, AND EDUCATIONAL LAW. COURSES INCLUDE A FIELDWORK COMPONENT, PROVIDING HANDS-ON OPPORTUNITIES TO SHADOW ADMINISTRATORS, ANALYZE ORGANIZATIONAL DYNAMICS, AND EVALUATE CURRICULUM. UNDER THE SUPERVISION OF A PRINCIPAL PROFESSOR, STUDENTS INTEGRATE THEIR FIELDWORK AND EDUCATIONAL RESEARCH TO PRODUCE A MASTER'S THESIS FOR GRADUATION. THE PROGRAM IS DESIGNED TO PREPARE STUDENTS FOR ADVANCED DEGREES (E.G., PHD OR EDD) AND FOR LEADERSHIP ROLES IN PUBLIC AND PRIVATE SCHOOLING, GOVERNMENTAL AND NON-GOVERNMENTAL ORGANIZATIONS, AND IN THE ENTREPRENEURIAL SECTOR, PARTICULARLY IN THE GROWING AREA OF EDUCATIONAL PUBLISHING AND OTHER MEDIA. GRADUATES ARE IN EXCELLENT POSITIONS TO INITIATE LEADERSHIP IN K-12 CLASSROOM SETTINGS, IN MANAGERIAL POSITIONS AS PRINCIPALS AND VICE PRINCIPALS OR AS ADMINISTRATORS AT THE DISTRICT-LEVEL, AND IN PUBLIC POLICY INSTITUTIONS AROUND THE WORLD.

FORM 990, PART VI, SECTION A, LINE 2:

TARIQ HASAN, CLOTHILDE V. HEWLETT, GENE O'CONNELL AND DANIEL NAGASHIMA HAVE A BUSINESS RELATIONSHIP.

Name of the organization SOKA UNIVERSITY OF AMERICA	Employer identification number 95-3909672
--	--

FORM 990, PART VI, SECTION A, LINE 6:

THE ORGANIZATION IS INCORPORATED IN THE STATE OF CALIFORNIA AS A 501(C)(3)
NON-PROFIT PUBLIC BENEFIT CORPORATION WITH A SOLE MEMBER, THE SOKA GAKKAI,
A RELIGIOUS CORPORATION.

FORM 990, PART VI, SECTION A, LINE 7A:

THE ORGANIZATION'S SOLE MEMBER HAS THE RIGHT TO VOTE FOR THE ELECTION OR
REMOVAL OF THE MEMBERS OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION A, LINE 7B:

THE SOLE MEMBER APPROVES DECISIONS OF THE GOVERNING BODY WITH REGARD TO
DISPOSITION OF ALL OR SUBSTANTIALLY ALL OF THE ASSETS OF SUA, MERGERS OR
DISSOLUTION OF THE ORGANIZATION AND ANY AMENDMENTS TO THE ARTICLES OF
INCORPORATION AND MOST AMENDMENTS TO THE BYLAWS.

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

THE BOARD OF TRUSTEES HAS DELEGATED THE REVIEW OF THE FORM 990 TO THE AUDIT
COMMITTEE. THE ORGANIZATION'S CHIEF FINANCIAL OFFICER WORKS CLOSELY WITH
THE OUTSIDE ACCOUNTING FIRM IT ENGAGES TO REVIEW THE RETURN; AND THE FINAL
VERSION OF THE FORM 990 RETURN IS ALSO REVIEWED BY THE CONTROLLER PRIOR TO
PROVIDING THE RETURN TO THE AUDIT COMMITTEE. IN ADDITION TO CONSULTING WITH
THE CONTROLLER AND CHIEF FINANCIAL OFFICER, THE AUDIT COMMITTEE MAY AT ITS
DISCRETION MEET WITH ANY OTHER UNIVERSITY PERSONNEL INVOLVED WITH THE
PREPARATION OF THE FORM 990. THE AUDIT COMMITTEE ALSO MET WITH THE
ACCOUNTING FIRM HIRED TO PREPARE THE FORM 990. SUBSEQUENT TO ITS REVIEW,
THE AUDIT COMMITTEE REPORTS BACK TO THE BOARD REGARDING ITS OVERSIGHT OF
THE FORM 990 AND THE FINALIZED RETURN IS PROVIDED TO ALL OF THE VOTING

Name of the organization SOKA UNIVERSITY OF AMERICA	Employer identification number 95-3909672
--	--

MEMBERS OF THE BOARD BEFORE THE RETURN IS FILED.

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

THE BOARD SECRETARY IS CHARGED WITH MONITORING PROPOSED OR ONGOING TRANSACTIONS FOR CONFLICTS OF INTEREST AND ADDRESSING ANY POTENTIAL OR ACTUAL CONFLICTS. PURSUANT TO THE CONFLICT OF INTEREST POLICY, AN ANNUAL CONFLICT OF INTEREST QUESTIONNAIRE, AIMED AT DETERMINING ANY FAMILY AND BUSINESS RELATIONSHIPS AND TRANSACTIONS OR OTHER TRANSACTIONS THAT MAY POSE A POTENTIAL CONFLICT, IS DISTRIBUTED TO ALL COVERED PERSONS (I.E., BOARD MEMBERS, OFFICERS AND EXECUTIVE LEADERSHIP OR KEY EMPLOYEES). COVERED PERSONS ARE REQUIRED TO DISCLOSE REAL OR POTENTIAL CONFLICTS AT THE TIME WHEN SUCH CONFLICTS ARISE. WHEN SOMEONE BECOMES A COVERED PERSON AND ANNUALLY THEREAFTER, EACH COVERED PERSON IS REQUIRED TO SIGN A STATEMENT AFFIRMING THAT HE/SHE: (1) HAS RECEIVED A COPY OF THE CONFLICT OF INTEREST POLICY; (2) HAS READ THE POLICY AND UNDERSTANDS SAID POLICY; AND (3) AGREES TO COMPLY WITH ALL REQUIREMENTS OF THE POLICY, INCLUDING COMPLETING THE CONFLICT OF INTEREST QUESTIONNAIRE. THE COMPLETED QUESTIONNAIRES ARE REVIEWED BY THE BOARD SECRETARY AND ANY PERSONS WITH ACTUAL OR POTENTIAL CONFLICTS ARE INFORMED VIA WRITTEN COMMUNICATION. THE PROCEDURES FOR ADDRESSING ANY CONFLICT OF INTEREST INCLUDES, BUT IS NOT LIMITED TO, THE FOLLOWING: (1) THE CONFLICTING INTEREST IS FULLY DISCLOSED TO THE BOARD; (2) THE INTERESTED PERSON RESPONDS TO FACTUAL QUESTIONS RELATED TO THE SUBSTANCE OF THE TRANSACTION OR ARRANGEMENT BEING CONSIDERED, AFTER WHICH HE/SHE SHALL LEAVE THE MEETING; (3) THE PERSON WITH THE CONFLICT OF INTEREST IS EXCLUDED FROM THE DISCUSSION AND APPROVAL OR DISAPPROVAL OF SUCH TRANSACTION; (4) ALTERNATIVES TO THE PROPOSED TRANSACTION ARE INVESTIGATED, COMPETITIVE BIDS OR COMPARABLE VALUATIONS ARE OBTAINED; (5)

ANY CONFLICTING ISSUES DURING THE COURSE OF A BOARD MEETING WHICH CANNOT BE

Name of the organization

SOKA UNIVERSITY OF AMERICA

Employer identification number

95-3909672

RESOLVED IS REFERRED TO THE EXECUTIVE COMMITTEE; AND (6) THE TRANSACTION OR
ACTION MUST BE APPROVED BY A MAJORITY OF DISINTERESTED PERSONS.

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION ARRANGEMENTS INVOLVING ANY OF THE ORGANIZATION'S OFFICERS ARE
ESTABLISHED PURSUANT TO A PROCESS THAT SATISFIES THE REBUTABLE PRESUMPTION
OF REASONABLENESS AS PROVIDED FOR IN IRC SEC. 4958 (EXCESS BENEFIT
TRANSACTION TAX). THIS PROCESS REQUIRES A REVIEW OF COMPENSATION
DETERMINATIONS BY DISINTERESTED PERSONS, THE USE OF COMPARABILITY DATA, AND
CONTEMPORANEOUS DOCUMENTATION OF THE DECISION MAKING PROCESS. THE BOARD
REVIEWS THE ANNUAL PERFORMANCE OF OFFICERS AND DETERMINES APPROPRIATE
COMPENSATION LEVELS BASED UPON EXTERNAL SALARY DATA. THEIR REVIEW INCLUDES
BENCHMARKING DATA FOR THE TOTAL COMPENSATION AND BENEFITS PACKAGES OF
OFFICERS, INCLUDING TOTAL ECONOMIC BENEFITS PAID BY ORGANIZATIONS WHICH THE
GOVERNING BODY BELIEVES ARE SIMILARLY SITUATED FOR SIMILAR JOB
RESPONSIBILITIES, AS OBTAINED FROM INDEPENDENT THIRD-PARTY SOURCES. THE
OFFICERS FOR WHOM THIS PROCESS IS PERFORMED ANNUALLY INCLUDE THE PRESIDENT,
VICE PRESIDENT FOR FINANCE AND ADMINISTRATION & CHIEF FINANCIAL OFFICER AND
CHIEF INVESTMENT OFFICER, VICE PRESIDENT FOR ACADEMIC AFFAIRS AND CHIEF
ACADEMIC OFFICER, AND THE DEAN OF STUDENTS. THE BOARD'S WRITTEN RECORDS
INCLUDE THE (1) TERMS OF THE ARRANGEMENT WITH THE DISQUALIFIED PERSON
(INCLUDING THE DATE THE ARRANGEMENT WAS APPROVED); (2) A LIST OF TRUSTEES
PRESENT DURING THE DEBATE ON THE TRANSACTION (AND HOW THE MEMBERS VOTED
WHEN IT WAS APPROVED); AND (3) A DESCRIPTION OF THE COMPARABLE DATA RELIED
ON BY THE COMMITTEE. KEY DELIBERATIONS, A DESCRIPTION OF THE COMPARABILITY
DATA, HOW IT WAS OBTAINED, THE MEMBERS PRESENT AND HOW THEY VOTED, WAS
DOCUMENTED IN THE MAY 23, 2019 BOARD MEETING MINUTES FOR THE FISCAL YEAR
ENDING JUNE 30, 2020 COMPENSATION PACKAGES, AND COMPARABLE DATA ARE KEPT

Name of the organization SOKA UNIVERSITY OF AMERICA	Employer identification number 95-3909672
--	--

WITH THE MINUTES OF THE MEETING OR WITH THE BOARD SECRETARY.

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

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND

FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

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

K-1 PASSTHROUGH	678,275.
-----------------	----------

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

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 for instructions and the latest information.

OMB No 1545-0047

2019

Open to Public Inspection

Name of the organization

SOKA UNIVERSITY OF AMERICA

Employer identification number
95-3909672

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
LUIS & LINDA NIEVES FAMILY FOUNDATION - 20-2054708, 1174 MONTICELLO ROAD, NAPA, CA 94558	SUPPORTING	CALIFORNIA	501(C)(3)	LINE 12A, I	SOKA UNIVERSITY OF AMERICA	X	
SOKA GAKKAI 32 SHINANO-MACHI, SHINJUKU-KU , TOKYO, JAPAN	RELIGIOUS	JAPAN			N/A		X

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

Schedule R (Form 990) 2019

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

- 1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?
 - a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity
 - b Gift, grant, or capital contribution to related organization(s)
 - c Gift, grant, or capital contribution from related organization(s)
 - d Loans or loan guarantees to or for related organization(s)
 - e Loans or loan guarantees by related organization(s)
 - f Dividends from related organization(s)
 - g Sale of assets to related organization(s)
 - h Purchase of assets from related organization(s)
 - i Exchange of assets with related organization(s)
 - j Lease of facilities, equipment, or other assets to related organization(s)
 - k Lease of facilities, equipment, or other assets from related organization(s)
 - l Performance of services or membership or fundraising solicitations for related organization(s)
 - m Performance of services or membership or fundraising solicitations by related organization(s)
 - n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
 - o Sharing of paid employees with related organization(s)
 - p Reimbursement paid to related organization(s) for expenses
 - q Reimbursement paid by related organization(s) for expenses
 - r Other transfer of cash or property to related organization(s)
 - s Other transfer of cash or property from related organization(s)

	Yes	No
1a		X
1b		X
1c	X	
1d		X
1e		X
1f		X
1g		X
1h		X
1i		X
1j		X
1k		X
1l		X
1m		X
1n		X
1o		X
1p		X
1q		X
1r		X
1s		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) LUIS & LINDA NIEVES FAMILY FOUNDATION	C	542,142.	CASH
(2)			
(3)			
(4)			
(5)			
(6)			

