

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

G Do not enter social security numbers on this form as it may be made public.
G Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2021 calendar year, or tax year beginning 8/01, 2021, and ending 7/31, 2022

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C MONTEREY COLLEGE OF LAW 100 COLONEL DURHAM ST SEASIDE, CA 93955 F Name and address of principal officer: <u>MITCHEL L WINICK</u> <u>SAME AS C ABOVE</u>	D Employer identification number <u>94-2202421</u> E Telephone number <u>831-582-4000</u> G Gross receipts \$ <u>4,637,147.</u>
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () H (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.
J Website: G <u>WWW.MONTEREYLAW.EDU</u>		H(c) Group exemption number G
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other G		L Year of formation: <u>1972</u> M State of legal domicile: <u>CA</u>

Part I Summary			
	1	Briefly describe the organization's mission or most significant activities: <u>MONTEREY COLLEGE OF LAW IS A TAX EXEMPT CORPORATION ORGANIZED TO PROVIDE A HIGH-QUALITY, AFFORDABLE, AND CHALLENGING LEGAL EDUCATION FOR ALL APPLICANTS WHO MEET THE ACADEMIC REQUIREMENTS.</u>	
	2	Check this box <input type="checkbox"/> G if the organization discontinued its operations or disposed of more than 25% of its net assets.	
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3 16
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 16
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5 134
	6	Total number of volunteers (estimate if necessary)	6 20
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b 0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)
9		Program service revenue (Part VIII, line 2g)	3,678,386. 4,244,515.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	39,342. 56,751.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,866,543. 4,358,019.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	44,171. 47,804.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,460,825. 2,938,567.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	
	b	Total fundraising expenses (Part IX, column (D), line 25) G <u>54,457.</u>	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,484,947. 1,925,381.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,989,943. 4,911,752.
	19	Revenue less expenses. Subtract line 18 from line 12	-123,400. -553,733.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year: 7,691,175. End of Year: 7,034,212.
	21	Total liabilities (Part X, line 26)	3,444,108. 3,568,799.
	22	Net assets or fund balances. Subtract line 21 from line 20	4,247,067. 3,465,413.

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	A _____ Signature of officer	_____ Date
	A <u>MITCHEL L WINICK</u> Type or print name and title	<u>DEAN</u>

Paid Preparer Use Only	Print/Type preparer's name <u>PATRICIA M. KAUFMAN CPA</u>	Preparer's signature <u>PATRICIA M. KAUFMAN CPA</u>	Date <u>6/14/23</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P00312047</u>
	Firm's name G <u>MCGILLOWAY, RAY, BROWN & KAUFMAN</u>			Firm's EIN G <u>77-0430195</u>	
	Firm's address G <u>2511 GARDEN ROAD, SUITE A-180 MONTEREY, CA 93940</u>			Phone no. <u>831-373-3337</u>	

May the IRS discuss this return with the preparer shown above? See instructions. Yes No

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:
MONTEREY COLLEGE OF LAW IS A TAX EXEMPT CORPORATION ORGANIZED TO PROVIDE A HIGH-QUALITY, AFFORDABLE, AND CHALLENGING LEGAL EDUCATION FOR ALL APPLICANTS WHO MEET THE ACADEMIC REQUIREMENTS.

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

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

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

4 a (Code:) (Expenses \$ 2,936,659. including grants of \$) (Revenue \$ 4,244,515.)
SEE SCHEDULE O

4 b (Code:) (Expenses \$ 397,163. including grants of \$) (Revenue \$)
SINCE 2007, THE MONTEREY COLLEGE OF LAW'S MANDELL GISNET CENTER FOR CONFLICT MANAGEMENT HAS PROVIDED MEDIATION PROGRAM SERVICES TO THE MONTEREY COUNTY SUPERIOR COURT. THE COURT DIRECTED CIVIL MEDIATION REFERRAL PROVIDES TWO HOURS OF FREE MEDIATION FROM A VOLUNTEER EXPERIENCED LAWYER-MEDIATOR. THE PROGRAM ALSO PROVIDES MEDIATION TRAINING FOR LAW STUDENTS AND COMMUNITY MEMBERS.

4 c (Code:) (Expenses \$ 70,166. including grants of \$) (Revenue \$)
ACADEMIC AND LIBRARY

THE COLLEGE PROVIDES ACADEMIC AND LIBRARY FACILITIES AND SERVICES TO LAW STUDENTS AND TO THE COMMUNITY FOR RESEARCH AND CONTINUING LEGAL EDUCATION.

4 d Other program services (Describe on Schedule O.) SEE SCHEDULE O
(Expenses \$ 49,122. including grants of \$ 47,804.) (Revenue \$)

4 e Total program service expenses G 3,453,110.

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> ? See instructions		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> . See instructions		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?		
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	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		X
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		X
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
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
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 the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
b	A family member of any individual described in line 28a? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
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
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
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 on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1 a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.		
1 b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
c	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)

		Yes	No
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2 a 134		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2 b X	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year? 3 a		X
b	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O. 3 b		
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4 a		X
b	If 'Yes,' enter the name of the foreign country G _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5 a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5 b		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? 5 c		
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6 a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6 b		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7 a		X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? 7 b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7 c		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year. 7 d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7 e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7 f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7 g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7 h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966? 9 a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9 b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12. 10 a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10 b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders 11 a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11 b		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12 a		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12 b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? 13 a		
Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13 b		
c	Enter the amount of reserves on hand 13 c		
14 a	Did the organization receive any payments for indoor tanning services during the tax year? 14 a		X
b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O. 14 b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If 'Yes,' see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If 'Yes,' complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? 17		
If 'Yes,' complete Form 6069.			

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

Section A. Governing Body and Management

		Yes	No
1 a	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.		
1 b	Enter the number of voting members included on line 1a, above, who are independent		
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
7 a	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
7 b	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:		
8 a	The governing body?	X	
8 b	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
10 a	Did the organization have local chapters, branches, or affiliates?		X
10 b	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?		
11 a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
	b Describe on Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12 a	Did the organization have a written conflict of interest policy? If 'No,' go to line 13.	X	
12 b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12 c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe on Schedule O how this was done. SEE SCHEDULE O	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?		
15 a	The organization's CEO, Executive Director, or top management official. SEE SCHEDULE O	X	
15 b	Other officers or key employees of the organization. SEE SCHEDULE O	X	
	If 'Yes' to line 15a or 15b, describe the process on Schedule O. See instructions.		
16 a	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
16 b	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 G 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. SEE SCHEDULE O
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records G
 MITCHEL L WINICK 100 COLONEL DURHAM ST SEASIDE CA 93955 831-582-4000

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

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

? List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

? List all of the organization's current key employees, if any. See the instructions for definition of 'key employee.'

? List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

? List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

? List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MITCHEL L WINICK DEAN	40 0			X				194,664.	0.	36,532.
(2) ELI ZABETH XYR ASSOCIATE DEAN	40 0					X		143,546.	0.	8,623.
(3) HEATHER ENGLISH FINANCE MGR	40 0			X				66,015.	0.	13,190.
(4) GEOFF COX TRUSTEE	2 0	X						0.	0.	0.
(5) CREIGHTON MENDIVIL TRUSTEE	2 0	X						0.	0.	0.
(6) PHILIP CANDREVA TRUSTEE	2 0	X						0.	0.	0.
(7) TERESA GOLDNER CHAIR	2 0	X		X				0.	0.	0.
(8) AMY SANDS TRUSTEE	2 0	X						0.	0.	0.
(9) KATE DANIELS KURZ CHAIR ELECT	2 0	X		X				0.	0.	0.
(10) CLAUDIA CATOTA TRUSTEE	2 0	X						0.	0.	0.
(11) BARRY CURRIER TRUSTEE	2 0	X						0.	0.	0.
(12) KELLIE MORGANTINI TRUSTEE	2 0	X						0.	0.	0.
(13) LIZA HORVATH TREASURER	2 0	X		X				0.	0.	0.
(14) MARY SIMS TRUSTEE	2 0	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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) JEFF JACKSON TRUSTEE	2 0	X					0.	0.	0.
(16) SARAH CAVASSA TRUSTEE	2 0	X					0.	0.	0.
(17) IAN OGLESBY PAST CHAIR	2 0	X		X			0.	0.	0.
(18) STEPHEN WAGNER TRUSTEE	2 0	X					0.	0.	0.
(19) CHARLES CRANDALL TRUSTEE	2 0	X					0.	0.	0.
(20)									
(21)									
(22)									
(23)									
(24)									
(25)									
1 b Subtotal						G	404,225.	0.	58,345.
c Total from continuation sheets to Part VII, Section A						G	0.	0.	0.
d Total (add lines 1b and 1c)						G	404,225.	0.	58,345.

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 **G 2**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual</i>		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? <i>If 'Yes,' complete Schedule J for such individual</i>	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? <i>If 'Yes,' complete Schedule J for such person</i>		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

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 **G 0**

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.....	1 a				
	b Membership dues.....	1 b				
	c Fundraising events.....	1 c				
	d Related organizations.....	1 d				
	e Government grants (contributions)....	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above....	1 f	56,753.			
	g Noncash contributions included in lines 1a-1f.....	1 g				
	h Total. Add lines 1a-1f.....	G	56,753.			
Program Service Revenue	Business Code					
	2 a <u>TUITION S (NET OF REFUNDS)</u>	611600	3,764,307.	3,764,307.		
	b <u>FEES & GRADUATION INCOME</u>	611600	359,913.	359,913.		
	c <u>COMMUNITY PROGRAM FEES</u>	611710	106,570.	106,570.		
	d <u>FACILITIES SHARING</u>	611710	13,725.	13,725.		
	e					
	f All other program service revenue....					
g Total. Add lines 2a-2f.....	G	4,244,515.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts).....	G	32,455.		32,455.	
	4 Income from investment of tax-exempt bond proceeds	G				
	5 Royalties.....	G				
	6 a Gross rents.....	6 a	(i) Real			
			(ii) Personal			
	b Less: rental expenses	6 b				
	c Rental income or (loss)	6 c				
	d Net rental income or (loss).....	G				
	7 a Gross amount from sales of assets other than inventory	7 a	(i) Securities			
			(ii) Other	303,424.		
	b Less: cost or other basis and sales expenses	7 b	279,128.			
c Gain or (loss).....	7 c	24,296.				
d Net gain or (loss).....	G	24,296.			24,296.	
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18.....	8 a					
b Less: direct expenses.....	8 b					
c Net income or (loss) from fundraising events.....	G					
9 a Gross income from gaming activities. See Part IV, line 19.....	9 a					
b Less: direct expenses.....	9 b					
c Net income or (loss) from gaming activities.....	G					
10 a Gross sales of inventory, less..... returns and allowances.....	10 a					
b Less: cost of goods sold....	10 b					
c Net income or (loss) from sales of inventory.....	G					
Miscellaneous Revenue	Business Code					
	11 a					
	b					
	c					
	d All other revenue.....					
e Total. Add lines 11a-11d.....	G					
12 Total revenue. See instructions.....	G	4,358,019.	4,244,515.	0.	56,751.	

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.	47,804.	47,804.		
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.	363,200.	267,256.	95,944.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	2,209,928.	1,598,578.	611,350.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	158,956.	89,462.	67,627.	1,867.
10 Payroll taxes.	206,483.	166,459.	40,024.	
11 Fees for services (nonemployees):				
a Management.				
b Legal.	160,968.		160,968.	
c Accounting.	69,599.		69,599.	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.	11,910.		11,910.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	234,018.	99,877.	124,508.	9,633.
12 Advertising and promotion.	42,957.			42,957.
13 Office expenses.	33,626.	30,060.	3,566.	
14 Information technology.				
15 Royalties.				
16 Occupancy.	303,872.	291,172.	12,700.	
17 Travel.	37,543.	1,673.	35,870.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.	133,041.	118,750.	14,291.	
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	142,329.	112,292.	30,037.	
23 Insurance.	67,338.	53,006.	14,332.	
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 CATALOGUES, EXAMS & LIBRARY	229,916.	229,916.		
b RECRUITMENT	178,433.	178,433.		
c BAD DEBTS	90,090.		90,090.	
d BANK CHARGES	61,065.	60,803.	262.	
e All other expenses.	128,676.	107,569.	21,107.	
25 Total functional expenses. Add lines 1 through 24e.	4,911,752.	3,453,110.	1,404,185.	54,457.
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 G <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash ' non-interest-bearing	552,061.	1	156,717.
	2	Savings and temporary cash investments	256,428.	2	275,289.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	300,724.	4	424,737.
	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		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	729.	9	51,237.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 6,074,945.		
	b	Less: accumulated depreciation	10b 2,277,262.		
			3,931,378.	10c	3,797,683.
	11	Investments ' publicly traded securities	2,594,994.	11	2,222,322.
	12	Investments ' other securities. See Part IV, line 11.		12	
	13	Investments ' program-related. See Part IV, line 11.		13	
	14	Intangible assets	54,686.	14	46,052.
15	Other assets. See Part IV, line 11.	175.	15	60,175.	
16	Total assets. Add lines 1 through 15 (must equal line 33).	7,691,175.	16	7,034,212.	
Liabilities	17	Accounts payable and accrued expenses	126,316.	17	277,176.
	18	Grants payable		18	
	19	Deferred revenue	353,967.	19	287,216.
	20	Tax-exempt bond liabilities	2,463,825.	20	2,444,260.
	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	500,000.	23	560,000.
	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		25	147.	
26	Total liabilities. Add lines 17 through 25	3,444,108.	26	3,568,799.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here G <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	995,535.	27	547,407.
	28	Net assets with donor restrictions	3,251,532.	28	2,918,006.
	Organizations that do not follow FASB ASC 958, check here G <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	4,247,067.	32	3,465,413.	
33	Total liabilities and net assets/fund balances	7,691,175.	33	7,034,212.	

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	4,358,019.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,911,752.
3	Revenue less expenses. Subtract line 2 from line 1	3	-553,733.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,247,067.
5	Net unrealized gains (losses) on investments	5	-243,535.
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). SEE SCHEDULE O	9	15,614.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,465,413.

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 on Schedule O.			
2 a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
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			
2 b	Were the organization's financial statements audited by an independent accountant?	X	
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			
2 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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3 a	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
3 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		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

G Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization MONTEREY COLLEGE OF LAW	Employer identification number 94-2202421
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
 - b Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
 - c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
 - d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations.
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) G	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
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.						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) G	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10.						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.						G <input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)).	14	%
15 Public support percentage from 2020 Schedule A, Part II, line 14.	15	%
16a 33-1/3% support test' 2021. 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	G <input type="checkbox"/>	
b 33-1/3% support test' 2020. 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	G <input type="checkbox"/>	
17a 10%-facts-and-circumstances test' 2021. 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.	G <input type="checkbox"/>	
b 10%-facts-and-circumstances test' 2020. 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	G <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.	G <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) G	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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) G	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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 on 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 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. G

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33-1/3% support tests' 2021. 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. G

b 33-1/3% support tests' 2020. 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. G

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If 'No,' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If 'Yes,' answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If 'Yes,' describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ('foreign supported organization')? <i>If 'Yes' and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If 'Yes,' answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If 'Yes,' provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If 'Yes,' complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If 'Yes,' complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If 'Yes,' provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If 'Yes,' provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If 'Yes,' provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If 'Yes,' answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	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 on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If 'Yes' to line 11a, 11b, or 11c, provide detail in Part VI.</i>	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <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 officers, 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>	1	
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>	2	

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>	1	

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?	1	
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>	2	
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard.</i>	3	

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 The organization satisfied the Activities Test. Complete line 2 below.

b The organization is the parent of each of its supported organizations. Complete line 3 below.

c The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

	Yes	No
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>	2a	
b Did the activities described on line 2a, above, 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>	2b	

3 Parent of Supported Organizations. Answer lines 3a and 3b 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? *If 'Yes' or 'No,' provide details in Part VI.*

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If 'Yes,' describe in Part VI the role played by the organization in this regard.*

	Yes	No
a	3a	
b	3b	

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 0.015 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 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C ' Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

BAA

Schedule A (Form 990) 2021

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

Section D ' Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required ' provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E ' Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required ' explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016.....			
b From 2017.....			
c From 2018.....			
d From 2019.....			
e From 2020.....			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, 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 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017.....			
b Excess from 2018.....			
c Excess from 2019.....			
d Excess from 2020.....			
e Excess from 2021.....			

BAA

Schedule A (Form 990) 2021

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 D (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

MONTEREY COLLEGE OF LAW

Supplemental Financial Statements

G 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. G Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Employer identification number

94-2202421

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, aggregate value of grants, and questions about donor informed status.

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

Form for Part II Conservation Easements. Includes questions about purpose of easements, monitoring, and reporting. Includes a table for 'Held at the End of the Tax Year' with rows 2a, 2b, 2c, 2d.

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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting and amounts for art and historical treasures.

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.

- 1 a 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 | 1 c |
| d Additions during the year | 1 d |
| e Distributions during the year | 1 e |
| f Ending balance | 1 f |
- 2 a 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
1 a Beginning of year balance	1,346,137.	1,074,165.	1,022,783.	956,993.	868,094.
b Contributions	28,915.	27,165.	16,908.	9,008.	24,629.
c Net investment earnings, gains, and losses	-110,301.	270,934.	50,070.	59,318.	87,757.
d Grants or scholarships	24,000.				
e Other expenditures for facilities and programs		26,127.	15,596.	2,536.	23,487.
f Administrative expenses					
g End of year balance	1,240,751.	1,346,137.	1,074,165.	1,022,783.	956,993.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment G 13.00 %
 - b Permanent endowment G 78.00 %
 - c Term endowment G 9.00 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3 a 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? 3b
- 4 Describe in Part XIII the intended uses of the organization's endowment funds. **SEE PART XIII**

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
1 a Land		900,000.		900,000.
b Buildings		4,461,272.	1,674,518.	2,786,754.
c Leasehold improvements		195,369.	84,440.	110,929.
d Equipment		200,298.	200,298.	0.
e Other		318,006.	318,006.	0.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) **G** 3,797,683.

Part VII Investments - Other Securities. N/A
 Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

Part VIII Investments - Program Related. N/A
 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)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) . . . G		

Part IX Other Assets. N/A
 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)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.) G	

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) DELTA THETA PHI	147.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) G	147.

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. SEE 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	4,114,484.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments.....	2 a	-243,535.	
	b Donated services and use of facilities.....	2 b		
	c Recoveries of prior year grants.....	2 c		
	d Other (Describe in Part XIII.).....	2 d		
	e Add lines 2a through 2d.....	2 e	-243,535.	
3	Subtract line 2e from line 1.....		3	4,358,019.
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.....	4 a		
	b Other (Describe in Part XIII.).....	4 b		
	c Add lines 4a and 4b.....	4 c		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).....		5	4,358,019.

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	4,899,842.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities.....	2 a		
	b Prior year adjustments.....	2 b		
	c Other losses.....	2 c		
	d Other (Describe in Part XIII.).....	2 d		
	e Add lines 2a through 2d.....	2 e		
3	Subtract line 2e from line 1.....		3	4,899,842.
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.....	4 a	11,910.	
	b Other (Describe in Part XIII.).....	4 b		
	c Add lines 4a and 4b.....	4 c	11,910.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.).....		5	4,911,752.

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 V, LINE 4 - INTENDED USES OF ENDOWMENT FUND

THE MONTEREY COLLEGE OF LAW'S ENDOWMENTS CONSIST OF VARIOUS FUNDS ESTABLISHED BY INDIVIDUAL DONORS AND BY THE BOARD OF TRUSTEES. THE ENDOWMENT ASSETS PROVIDE AN INCOME STREAM FOR PROVIDING SCHOLARSHIPS FOR STUDENTS.

PART X - FASB ASC 740 FOOTNOTE

THE COLLEGE BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN AND, THEREFORE, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JULY 31, 2022.

SCHEDULE E
(Form 990)

Schools

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization

MONTEREY COLLEGE OF LAW

Employer identification number

94-2202421

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
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?	X	
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe. If 'No,' please explain. If you need more space, use Part II.	X	
<u>THE COLLEGE INCLUDES NON-DISCRIMINATION POLICIES ON THE MAIN WEB SITE, ON ALL APPLICATION FORMS, AND IN THE OFFICIAL STUDENT HANDBOOK AND EMPLOYEE HANDBOOK.</u>		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered 'No' to any of the above, please explain. If you need more space, use Part II.		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered 'Yes' to any of the above, please explain. If you need more space, use Part II.		
6 a Does the organization receive any financial aid or assistance from a governmental agency?		X
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered 'Yes' on either line 6a or line 6b, explain on Part II.		
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.	X	

Part II Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

SCHEDULE 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.
G Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

MONTEREY COLLEGE OF LAW

Employer identification number

94-2202421

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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) ----- -----							
(2) ----- -----							
(3) ----- -----							
(4) ----- -----							
(5) ----- -----							
(6) ----- -----							
(7) ----- -----							
(8) ----- -----							

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

3 Enter total number of other organizations listed in the line 1 table G 0

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered 'Yes' on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 SCHOLARSHIPS	53	47,804.			
2					
3					
4					
5					
6					
7					

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

PART IV - ADDITIONAL SUPPLEMENTAL INFORMATION

MONTEREY COLLEGE OF LAW PROVIDES SCHOLARSHIPS TO NEW AND CONTINUING STUDENTS. THE SCHOLARSHIPS ARE AWARDED BY A SCHOLARSHIP COMMITTEE POPULATED BY MEMBERS OF THE BOARD OF TRUSTEES. THE SCHOLARSHIPS ARE AWARDED EACH FALL AND SPRING SEMESTERS. MOST SCHOLARSHIPS ARE NEED-BASED OR BASED ON ACADEMIC ACHIEVEMENTS. MONTEREY COLLEGE OF LAW MAINTAINS COMPLETE RECORDS OF THE SCHOLARSHIP AWARD AMOUNTS, EVIDENCE OF GOOD ACADEMIC STANDING AND CRITERIA FOR SCHOLARSHIP SELECTION.

SCHEDULE J
(Form 990)

Compensation Information

OMB No. 1545-0047

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

2021

G Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.

G Attach to Form 990.

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

MONTEREY COLLEGE OF LAW

Employer identification number

94-2202421

Part I Questions Regarding Compensation

		Yes	No								
<p>1 a 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.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (such as maid, chauffeur, chef)</td> </tr> </table>		<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use										
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence										
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees										
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)										
<p>b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain.</p>		1 b									
<p>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?</p>		2									
<p>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.</p> <table border="0"> <tr> <td><input type="checkbox"/> Compensation committee</td> <td><input checked="" type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>		<input type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract										
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study										
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee										
<p>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:</p>											
<p>a Receive a severance payment or change-of-control payment?</p>		4 a	X								
<p>b Participate in or receive payment from a supplemental nonqualified retirement plan?</p>		4 b	X								
<p>c Participate in or receive payment from an equity-based compensation arrangement?</p>		4 c	X								
<p>If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>											
<p>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p>											
<p>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:</p>											
<p>a The organization?</p>		5 a	X								
<p>b Any related organization?</p>		5 b	X								
<p>If 'Yes' on line 5a or 5b, describe in Part III.</p>											
<p>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:</p>											
<p>a The organization?</p>		6 a	X								
<p>b Any related organization?</p>		6 b	X								
<p>If 'Yes' on line 6a or 6b, describe in Part III.</p>											
<p>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.</p>		7	X								
<p>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.</p>		8	X								
<p>9 If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>		9									

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 MITCHEL L WINICK DEAN	(i)	194,664.	0.	0.	0.	36,532.	231,196.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2 ELIZABETH XYR ASSOCIATE DEAN	(i)	143,546.	0.	0.	0.	8,623.	152,169.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

G Complete if the organization answered 'Yes' on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
G Attach to Form 990.
G Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization MONTEREY COLLEGE OF LAW	Employer identification number 94-2202421
--	---

Part I Bond Issues											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A CITY OF SEASIDE	94-6022439	NONE	12/01/2017	2,550,000.	REFINANCING		X		X		X
B											
C											
D											

Part II Proceeds										
Description	A		B		C		D			
	Yes	No	Yes	No	Yes	No	Yes	No		
1 Amount of bonds retired										
2 Amount of bonds legally defeased										
3 Total proceeds of issue		2,550,000.								
4 Gross proceeds in reserve funds										
5 Capitalized interest from proceeds										
6 Proceeds in refunding escrows										
7 Issuance costs from proceeds		50,000.								
8 Credit enhancement from proceeds										
9 Working capital expenditures from proceeds										
10 Capital expenditures from proceeds										
11 Other spent proceeds		2,500,000.								
12 Other unspent proceeds										
13 Year of substantial completion										
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	X									
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X								
16 Has the final allocation of proceeds been made?	X									
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X									

Part III Private Business Use

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

Part IV Arbitrage

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

Part IV Arbitrage *(continued)*

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4 a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5 a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?	X							

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	X							

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

SCHEDULE O
(Form 990)

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.
G Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

MONTEREY COLLEGE OF LAW

Employer identification number

94-2202421

FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS

LAW SCHOOL - STRATEGIC OBJECTIVES:

1. IMPROVE PERFORMANCE ON THE CALIFORNIA BAR EXAM.
2. MAINTAIN QUALITY ADMISSION STANDARDS.
3. MAINTAIN PRUDENT FISCAL STEWARDSHIP.
4. DEVELOP COLLABORATIVE RELATIONSHIPS WITHIN HIGHER EDUCATION COMMUNITY.
5. EXPAND RECOGNITION AND MARKETING PROGRAM.
6. EXPAND CLINICAL PROGRAMS - MANDELL GISNET CENTER.

ADMISSIONS AND DIVERSITY:

MCL CONTINUES TO BE COMMITTED TO PROVIDING THE OPPORTUNITY FOR ACCESS TO A LEGAL EDUCATION TO A BROAD AND DIVERSE POPULATION. THE LAW SCHOOL CONTINUES TO REFLECT AN INCREASINGLY MORE DIVERSE STUDENT BODY THAT ALSO REFLECTS THE CHANGING DEMOGRAPHICS OF THE COMMUNITY. ADMISSION STANDARDS HAVE BEEN CONSISTENT OVER THE PAST FIVE YEARS.

MCL'S ENROLLMENT STRATEGY IS TO SELECT THE MOST QUALIFIED 40 TO 60 NEW STUDENTS EACH YEAR WHILE MAINTAINING A RELATIVELY CONSTANT STANDARD FOR UNDERGRADUATE GPA. OUR BASIC GOAL IS TO ACHIEVE AN ENTERING CLASS STANDARD OF AT LEAST A 3.00 UNDERGRADUATE GPA. MCL HAS EXCEEDED THIS GOAL FOR THE PAST FIVE YEARS. MCL'S OVERALL GRADUATION RATE FOR THE PAST TEN YEARS IS APPROXIMATELY 75%. ADMISSION STANDARDS ARE COMPETITIVE ON A STATE-WIDE LEVEL. FACULTY EXCELLENCE - 80 LOCAL LAWYERS AND JUDGES SERVE AS ADJUNCT FACULTY. OVER TWO-THIRDS OF THE CURRENT MCL FACULTY ARE GRADUATES OF TIER 1 U.S. LAW SCHOOLS. (US NEWS AND WORLD REPORT RANKINGS.) AN ADDITIONAL 20% ARE TOP TIER GRADUATES OF MCL.

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

SCHOLARSHIPS AND HEISLER MOOT COURT PROGRAM

Name of the organization

Employer identification number

MONTEREY COLLEGE OF LAW

94-2202421

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

THE COLLEGE AWARDS SCHOLARSHIPS TO ENROLLED LAW STUDENTS AND ADMINISTERS THE HEISLER MOOT COURT FOR TRAINING OF LAW STUDENTS.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE IRS FORM 990 IS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM ALONG WITH THE ADVICE OF MANAGEMENT OF THE ORGANIZATION. THE FORM 990 IS MADE AVAILABLE TO THE TREASURER OF THE ORGANIZATION AND A COPY IS POSTED FOR REVIEW FOR THE BOARD OF TRUSTEES PRIOR TO FILING WITH THE IRS.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

THE MONTEREY COLLEGE OF LAW BOARD OF DIRECTORS REGULARLY AND CONSISTENTLY MONITORS AND ENFORCES COMPLIANCE WITH THE WRITTEN CONFLICT OF INTEREST POLICY ANNUALLY.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

THE BOARD OF DIRECTORS REVIEWS AND APPROVES THE COMPENSATION OF ALL EXECUTIVES OF THE COLLEGE TO DETERMINE THAT IT IS REASONABLE AND IS IN ACCORDANCE WITH THE BUDGET.

THE BOARD OF DIRECTORS USES AN INFORMAL SURVEY OF OTHER LAW SCHOOL COMPENSATION.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES

THE BUSINESS MANAGER'S COMPENSATION IS SET AS PART OF THE ANNUAL BUDGET AND APPROVED BY THE BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

ORGANIZATIONAL DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILBLE FOR PUBLIC INSPECTION UPON WRITTEN REQUEST.

FORM 990, PART XI, LINE 9
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

CHANGE DUE TO PRIOR YEAR AUDIT.....	\$	15,614.
	TOTAL	<u>\$ 15,614.</u>

FORM 990, PART XII, LINE 2B

Name of the organization

MONTEREY COLLEGE OF LAW

Employer identification number

94-2202421

THE ORGANIZATION'S FINANCIAL AUDIT BY AN INDEPENDENT ACCOUNTANT FOR YEAR END 7/31/22
IS IN PROCESS AND HAD NOT BEEN COMPLETED AS OF THE DATE OF THE 990 FILING.

7/31/22

2021 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 1

CLIENT 215242

MONTEREY COLLEGE OF LAW

94-2202421

6/14/23

02:13PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 990/990-PF																
AMORTIZATION																
102	2017 BOND ISSUANCE COSTS	12/15/17		86,344							86,344	31,658	S/L	10		8,634
TOTAL AMORTIZATION				86,344		0	0	0	0	0	86,344	31,658				8,634
BUILDINGS																
7	BAILEY COURT BUILDING	4/01/97		50,000							50,000	38,553	S/L	31.5		1,587
12	2004 FORT ORD BUILDING	2/01/04		101,289							101,289	44,149	S/L	39		2,597
16	2005 FT ORD BLDG IMPROV	2/01/05		1,681,102							1,681,102	711,232	S/L	39		43,105
48	COMM JUSTICE CTR - BLDG	2/01/10		2,546,830							2,546,830	750,985	S/L	39		65,303
93	FORD ORD BLDG IMPROVEMENT	7/07/14		82,051							82,051	14,903	S/L	39		2,104
TOTAL BUILDINGS				4,461,272		0	0	0	0	0	4,461,272	1,559,822				114,696
FURNITURE AND FIXTURES																
1	FURNITURE & FIXTURES	VARIOUS		47,261							47,261	47,261	S/L	7		0
4	1998 FAX MACHINE	1/01/98		536							536	536	S/L	7		0
5	1999 VCR'S	VARIOUS		1,705							1,705	1,703	S/L	7		0
10	2000 PROJECTOR/SCREEN	2/01/01		7,912							7,912	7,912	S/L	7		0
18	2005 WINDOW COVERINGS	2/01/05		3,483							3,483	3,483	S/L	7		0
19	2005 TELEPHONE SYSTEM	2/01/05		2,455							2,455	2,455	S/L	7		0
20	2005 DONATED FURNITURE	2/01/05		1,045							1,045	1,045	S/L	7		0
21	2005 FURNITURE	2/01/05		1,244							1,244	1,244	S/L	7		0
24	2005 MANDELL-GISNET FURN	2/01/05		2,027							2,027	2,027	S/L	7		0
27	2006 TELEPHONES	2/01/06		3,122							3,122	3,122	S/L	7		0

7/31/22

2021 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 3

CLIENT 215242

MONTEREY COLLEGE OF LAW

94-2202421

6/14/23

02:13PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW	PRIOR 179/ BONUS/ SP. DEPR	PRIOR DEC. BAL DEPR	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR	METHOD	LIFE	RATE	CURRENT DEPR
3	1998 BAILEY COURT IMP	VARIOUS		16,946							16,946	12,374	S/L	31.5		538
6	1999 ARCH FEES - BAILEY	VARIOUS		4,529							4,529	3,239	S/L	31.5		144
15	2005 FORT ORD LANDSCAPING	2/01/05		790							790	790	S/L	10		0
17	2005 FORT ORD BUILD SIGNS	2/01/05		7,821							7,821	3,349	S/L	39		201
30	2006 FLAG POLES	2/01/06		1,573							1,573	1,573	S/L	7		0
33	2007 MAIN LINE EXTENSION	7/31/07		6,259							6,259	4,695	S/L	20		313
34	2007 TELEMATRIX WIRING	2/28/07		32,100							32,100	23,273	S/L	20		1,605
35	2007 CSUMB UNDERGROUND	3/31/07		8,329							8,329	5,999	S/L	20		416
36	2007 STREET LIGHTS	6/30/07		2,358							2,358	1,701	S/L	20		118
39	07/08 ROOF REPAIR	VARIOUS		12,742							12,742	4,492	S/L	39		327
40	07/08 PARKING LOT GRADING	VARIOUS		3,600							3,600	3,600	S/L	7		0
45	07/08 BAILEY BLDG IMP	VARIOUS		18,440							18,440	8,191	S/L	31.5		585
46	08/09 PRKING LOT UPGRADE	2/01/09		9,169							9,169	9,169	S/L	7		0
76	IMPROV-MAIN BLDG	7/31/11		1,764							1,764	405	S/L	39		45
77	EXTERIOR UPGRADE	9/06/11		312							312		S/L			0
78	MCWD WATER CONNECT COSTS	2/01/12		32,403							32,403	9,775	S/L	31.5		1,029
104	LEASEHOLD IMPROVE - KCL	6/06/18		34,574							34,574	2,809	S/L	39		887
105	LEASEHOLD IMPROVE - KCL	7/31/18		1,660							1,660	129	S/L	39		43
TOTAL IMPROVEMENTS				195,369		0	0	0	0	0	195,369	95,563				6,251
LAND																
8	LAND-BAILEY COURT	4/01/97		65,000							65,000					0
13	2004 FORT ORD LAND	2/01/04		805,418							805,418					0
14	2004 FORT ORD LAND IMPROV	2/01/04		29,582							29,582					0
TOTAL LAND				900,000		0	0	0	0	0	900,000	0				0

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2021 FEDERAL BOOK DEPRECIATION SCHEDULE

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MONTEREY COLLEGE OF LAW

94-2202421

6/14/23

02:13PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
MACHINERY AND EQUIPMENT																
9	REGISTRATION SOFTWARE	1/01/00		3,666							3,666	3,662	S/L	7		0
11	2003 COMPUTERS	1/01/03		14,989							14,989	14,989	S/L	5		0
22	2005 COMPUTERS	2/01/05		28,276							28,276	28,276	S/L	5		0
23	2005 DONATED COMPUTER	2/01/05		455							455	455	S/L	5		0
25	2005 MANDELL-GISNET COMP	2/01/05		1,469							1,469	1,469	S/L	5		0
26	2005 GRANT EQUIPMENT	7/31/05		1,237							1,237	1,237	S/L	5		0
31	2006 COMPUTERS	2/01/06		23,430							23,430	23,430	S/L	5		0
32	2006 GISNET COMPUTER	2/01/06		1,107							1,107	1,107	S/L	5		0
38	2007 COMPUTER EQUIPMENT	VARIOUS		6,632							6,632	6,632	S/L	5		0
42	07/08 SOFTWARE	VARIOUS		955							955	955	S/L	3		0
43	07/08 COMPUTERS	VARIOUS		2,402							2,402	2,402	S/L	5		0
44	07/08 MANDELL COMPUTER	VARIOUS		569							569	569	S/L	5		0
47	08/09 COMPUTER (MITCH)	8/01/08		946							946	946	S/L	5		0
50	CJC MICROWAVE	2/01/10		212							212	212	S/L	7		0
51	CJC DISHWASHER	2/01/10		379							379	379	S/L	7		0
52	CJC FRIDGE	2/01/10		674							674	674	S/L	7		0
56	CJC REFURB COMP & MONITRS	2/01/10		3,616							3,616	3,616	S/L	7		0
57	CJC SONIC WALL SECURITY	2/01/10		3,614							3,614	3,614	S/L	7		0
58	LAPTOP (MITCH)	2/01/10		601							601	601	S/L	5		0
59	INTERNAL TAPE DRIVE	2/01/10		628							628	628	S/L	5		0
61	KYOCERA COPIER	2/01/10		9,096							9,096	9,096	S/L	7		0
67	STAFF IPADS (2)	2/01/11		1,096							1,096	1,096	S/L	5		0
68	FACULTY IPADS (22)	2/01/11		10,349							10,349	10,349	S/L	5		0
70	CJC LASER PRINTER	2/01/11		164							164	164	S/L	5		0
71	EPSON MULTIMEDIA PROJECTR	2/01/11		481							481	481	S/L	5		0

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT	CUR 179 BONUS	SPECIAL DEPR. ALLOW	PRIOR 179/ BONUS/ SP. DEPR	PRIOR DEC. BAL DEPR	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR	METHOD	LIFE	RATE	CURRENT DEPR
72	PRESENTN CART (LUXOR)	2/01/11		153							153	153	S/L	7		0
73	STAFF IPAD	2/01/11		673							673	673	S/L	5		0
74	HP PROLIANT SERVER	2/01/11		4,117							4,117	4,117	S/L	5		0
75	5 HP DSK-TP COMPUTERS	2/01/11		4,100							4,100	4,100	S/L	5		0
79	TV/DVD'S FOR SANTA CRUZ	2/01/12		1,241							1,241	1,241	S/L	5		0
80	NIKN COOL PIX DIG CAM (2)	2/01/12		281							281	281	S/L	5		0
81	NEC V260 PROJECTORS (4)	2/01/12		1,407							1,407	1,407	S/L	5		0
82	3 SONY VIO LAPTOPS	2/01/12		1,150							1,150	1,150	S/L	5		0
83	3 FLAT SCR TV'S	2/01/12		1,415							1,415	1,415	S/L	5		0
84	REFURB IMAC 21.5"	2/01/12		2,179							2,179	2,179	S/L	5		0
85	HP 6300 MT COMP (FOR MG)	2/01/12		1,312							1,312	1,312	S/L	5		0
90	5 IPAD II'S (STAFF)	8/15/11		2,652							2,652	2,386	S/L	5		0
91	COMPUTER & TECH EQUIPMENT	8/01/12		5,017							5,017	5,017	S/L	5		0
92	TELEPHONE SYSTEM	7/02/12		15,140							15,140	14,888	S/L	5		0
94	COMPUTERS	8/08/13		882							882	882	S/L	5		0
96	GISNET COMPUTERS	8/08/13		3,000							3,000	3,000	S/L	5		0
98	COMPUTERS	7/31/15		2,981							2,981	2,981	S/L	5		0
99	COMPUTER	11/02/15		1,496							1,496	1,496	S/L	5		0
100	APPLE MACBOOK PRO - SLO	6/23/16		664							664	664	S/L	5		0
101	COMPUTER - HEATHER	7/19/16		1,299							1,299	1,299	S/L	5		0
106	COMPUTERS-MCL	2/01/18		6,157							6,157	4,309	S/L	5		1,231
107	PRINTER COMM JUSTICE CTR	11/07/18		10,512							10,512	5,781	S/L	5		2,102
108	COMPUTERS	2/01/20		11,254							11,254	3,376	S/L	5		2,251
TOTAL MACHINERY AND EQUIPME				196,125		0	0	0	0	0	196,125	181,146				5,584

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2021 FEDERAL BOOK DEPRECIATION SCHEDULE

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MONTEREY COLLEGE OF LAW

94-2202421

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW	PRIOR 179/ BONUS/ SP. DEPR	PRIOR DEC. BAL DEPR	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR	METHOD	LIFE	RATE	CURRENT DEPR
MISCELLANEOUS																
2	LIBRARY	VARIOUS		64,947							64,947	64,947	S/L	7		0
97	SLO LIBRARY	3/02/15		60,000							60,000	54,997	S/L	7		5,003
TOTAL MISCELLANEOUS				124,947		0	0	0	0	0	124,947	119,944				5,003
TOTAL DEPRECIATION				<u>6,073,772</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,073,772</u>	<u>2,143,793</u>				<u>133,288</u>
GRAND TOTAL AMORTIZATION				86,344		0	0	0	0	0	86,344	31,658				8,634
GRAND TOTAL DEPRECIATION				<u>6,073,772</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,073,772</u>	<u>2,143,793</u>				<u>133,288</u>

FORM 990, PART III, LINE 4E
PROGRAM SERVICES TOTALS

	PROGRAM SERVICES TOTAL	FORM 990	SOURCE
TOTAL EXPENSES	3,453,110.	3,453,110.	PART IX, LINE 25, COL. B
GRANTS	47,804.	47,804.	PART IX, LINES 1-3, COL. B
REVENUE	4,244,515.	4,244,515.	PART VIII, LINE 2, COL. A

FORM 990, PART IX, LINE 11G
OTHER FEES FOR SERVICES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUND-RAISING
COMPUTER SERVICES	234,018.	99,877.	124,508.	9,633.
TOTAL	\$ 234,018.	\$ 99,877.	\$ 124,508.	\$ 9,633.

FORM 990, PART IX, LINE 24E
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
ACCREDITATION	17,989.	17,989.		
EQUIPMENT RENTAL	3,932.	3,152.	780.	
GRADUATION AND RECEPTIONS	26,592.	26,592.		
POSTAGE	4,288.	3,630.	658.	
REPAIRS & MAINTENANCE	56,255.	39,890.	16,365.	
TELECOMMUNICATIONS	19,620.	16,316.	3,304.	
TOTAL	\$ 128,676.	\$ 107,569.	\$ 21,107.	\$ 0.

Calendar Year 2021 or fiscal year beginning (mm/dd/yyyy) 8/01/2021, and ending (mm/dd/yyyy) 7/31/2022

Corporation/Organization name MONTEREY COLLEGE OF LAW		California corporation number 0660829
Additional information. See instructions.		FEIN 94-2202421
Street address (suite or room) 100 COLONEL DURHAM ST		PMB no.
City SEASIDE	State CA	Zip code 93955
Foreign country name	Foreign province/state/county	Foreign postal code

A First return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	I Did the organization have any changes to its guidelines not reported to the FTB? See instructions @ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B Amended return @ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions @ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C IRC Section 4947(a)(1) trust <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	K Is the organization exempt under R&TC Section 23701g? If "Yes," enter the gross receipts from nonmember sources. \$ _____ @ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D Final information return? @ <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized Enter date: (mm/dd/yyyy) @ _____	L Is the organization a limited liability company? @ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
E Check accounting method: 1 <input type="checkbox"/> Cash 2 <input checked="" type="checkbox"/> Accrual 3 <input type="checkbox"/> Other	M Did the organization file Form 100 or Form 109 to report taxable income? @ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
F Federal return filed? 1 @ <input type="checkbox"/> 990T 2 @ <input type="checkbox"/> 990-PF 3 @ <input type="checkbox"/> Sch H (990) 4 <input type="checkbox"/> Other 990 series	N Is the organization under audit by the IRS or has the IRS audited in a prior year? @ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
G Is this a group filing? See instructions @ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	O Is federal Form 1023/1024 pending? <input type="checkbox"/> Yes <input type="checkbox"/> No Date filed with IRS _____
H Is this organization in a group exemption. If "Yes," what is the parent's name? _____	

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	@	1	4,580,394.			
	2	Gross dues and assessments from members and affiliates	@	2				
	3	Gross contributions, gifts, grants, and similar amounts received	@	3	56,753.			
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B.	@	4	4,637,147.			
	5	Cost of goods sold	@	5				
	6	Cost or other basis, and sales expenses of assets sold	@	6	279,128.			
	7	Total costs. Add line 5 and line 6	@	7	279,128.			
	8	Total gross income. Subtract line 7 from line 4	@	8	4,358,019.			
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	@	9	4,911,752.			
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	@	10	-553,733.			
Filing Fee	11	Total payments	@	11				
	12	Use tax. See General Information K	@	12				
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	@	13				
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	@	14				
	15	Penalties and interest. See General Information J	@	15				
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result	>	16	0.			
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.							
Paid Preparer's Use Only	Signature of officer	G	Title	DEAN	Date		@ Telephone	831-582-4000
	Preparer's signature	G	Preparer's name	PATRICIA M. KAUFMAN CPA	Date	6/14/23	@ PTIN	P00312047
	Firm's name (or yours, if self-employed) and address	G	MCGILLOWAY, RAY, BROWN & KAUFMAN		Check if self-employed	G	@ Firm's FEIN	77-0430195
			2511 GARDEN ROAD, SUITE A-180				@ Telephone	831-373-3337
			MONTEREY, CA 93940					
May the FTB discuss this return with the preparer shown above? See instructions @ <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No								

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts ' complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	@	1	
	2	Interest	@	2	
	3	Dividends	@	3	32,455.
	4	Gross rents	@	4	
	5	Gross royalties	@	5	
	6	Gross amount received from sale of assets (See instructions)	@	6	303,424.
	7	Other income. Attach schedule	SEE STATEMENT 1 @	7	4,244,515.
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.		8	4,580,394.
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	SEE STATEMENT 2 @	9	47,804.
Expenses and Disbursements	10	Disbursements to or for members.	@	10	
	11	Compensation of officers, directors, and trustees. Attach schedule	@	11	363,200.
	12	Other salaries and wages	@	12	2,209,928.
	13	Interest	@	13	133,041.
	14	Taxes	@	14	206,483.
	15	Rents	@	15	303,872.
	16	Depreciation and depletion (See instructions)	@	16	133,695.
	17	Other expenses and disbursements. Attach schedule	SEE STATEMENT 3 @	17	1,513,729.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.		18	4,911,752.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		808,489.	@	432,006.
2	Net accounts receivable		300,724.	@	424,737.
3	Net notes receivable			@	
4	Inventories			@	
5	Federal and state government obligations			@	
6	Investments in other bonds			@	
7	Investments in stock		2,594,994.	@	2,222,322.
8	Mortgage loans			@	
9	Other investments. Attach schedule			@	
10a	Depreciable assets	5,174,945.		5,174,945.	
b	Less accumulated depreciation	2,143,567.	3,031,378.	2,277,262.	2,897,683.
11	Land		900,000.	@	900,000.
12	Other assets. Attach schedule	STM 4	55,590.	@	157,464.
13	Total assets		7,691,175.		7,034,212.
Liabilities and net worth					
14	Accounts payable		126,316.	@	277,176.
15	Contributions, gifts, or grants payable			@	
16	Bonds and notes payable		2,463,825.	@	2,444,260.
17	Mortgages payable		500,000.	@	560,000.
18	Other liabilities. Attach schedule	STM 5	353,967.		287,363.
19	Capital stock or principal fund			@	
20	Paid-in or capital surplus. Attach reconciliation			@	
21	Retained earnings or income fund		4,247,067.	@	3,465,413.
22	Total liabilities and net worth		7,691,175.		7,034,212.

Schedule M-1 Reconciliation of income per books with income per return
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books	@	-797,268.	7	Income recorded on books this year not included in this return. Attach schedule. SEE ST 6	@	-243,535.
2	Federal income tax	@		8	Deductions in this return not charged against book income this year.		
3	Excess of capital losses over capital gains	@			Attach schedule	@	
4	Income not recorded on books this year. Attach schedule	@		9	Total. Add line 7 and line 8		-243,535.
5	Expenses recorded on books this year not deducted in this return. Attach schedule	@		10	Net income per return. Subtract line 9 from line 6		-553,733.
6	Total. Add line 1 through line 5		-797,268.				

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name MONTEREY COLLEGE OF LAW	California corporation number 0660829
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Part I Election To Expense Certain Property Under IRC Section 179

1 Maximum deduction under IRC Section 179 for California	1	\$25,000
2 Total cost of IRC Section 179 property placed in service	2	
3 Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property (elected IRC Section 179 cost)	7	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from prior taxable years	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
FURNITURE & FIX	VARIOUS	47,261.	47,261.	S/L	7		
LIBRARY	VARIOUS	64,947.	64,947.	S/L	7		
1998 BAILEY COU	VARIOUS	16,946.	12,374.	S/L	32	538.	
1998 FAX MACHIN	1/01/1998	536.	536.	S/L	7		
1999 VCR'S	VARIOUS	1,705.	1,703.	S/L	7		
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)						15	133,288.

Part III Summary

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	

Part IV Amortization

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
2017 BOND ISSUANC	12/15/2017	86,344.	31,658.	461	10	8,634.	
20 Total. Add the amounts in column (g)						20	8,634.
21 Total amortization claimed for federal purposes from federal Form 4562, line 44						21	
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12						22	

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name MONTEREY COLLEGE OF LAW	California corporation number 0660829
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Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	\$25,000
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation	
	1999 ARCH FEES	VARIOUS	4,529.	3,239.	S/L	32	144.		
	BAILEY COURT BU	4/01/1997	50,000.	38,553.	S/L	32	1,587.		
	LAND-BAILEY COU	4/01/1997	65,000.			0			
	REGISTRATION SO	1/01/2000	3,666.	3,662.	S/L	7			
	2000 PROJECTOR/	2/01/2001	7,912.	7,912.	S/L	7			
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).						15		

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
20	Total. Add the amounts in column (g)						20	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44						21	
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12						22	

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name MONTEREY COLLEGE OF LAW	California corporation number 0660829
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Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	\$25,000
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation	
	2003 COMPUTERS	1/01/2003	14,989.	14,989.	S/L	5			
	2004 FORT ORD B	2/01/2004	101,289.	44,149.	S/L	39	2,597.		
	2004 FORT ORD L	2/01/2004	805,418.			0			
	2004 FORT ORD L	2/01/2004	29,582.			0			
	2005 FORT ORD L	2/01/2005	790.	790.	S/L	10			
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).						15		

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
20	Total. Add the amounts in column (g)						20	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44						21	
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12						22	

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name MONTEREY COLLEGE OF LAW	California corporation number 0660829
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Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	\$25,000
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation	
	2005 FT ORD BLD	2/01/2005	1,681,102.	711,232.	S/L	39	43,105.		
	2005 FORT ORD B	2/01/2005	7,821.	3,349.	S/L	39	201.		
	2005 WINDOW COV	2/01/2005	3,483.	3,483.	S/L	7			
	2005 TELEPHONE	2/01/2005	2,455.	2,455.	S/L	7			
	2005 DONATED FU	2/01/2005	1,045.	1,045.	S/L	7			
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).						15		

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
20	Total. Add the amounts in column (g)						20	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44						21	
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12						22	

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. FORM 199

Table with 2 columns: Corporation name (MONTEREY COLLEGE OF LAW) and California corporation number (0660829)

Part I Election To Expense Certain Property Under IRC Section 179

Table with 5 rows for election details and 13 rows for property listing with columns for description, cost, elected cost, and depreciation.

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

Table with 8 columns: (a) Description of property, (b) Date acquired, (c) Cost or other basis, (d) Depreciation allowed, (e) Depreciation method, (f) Life or rate, (g) Depreciation for this year, (h) Additional first year depreciation.

Part III Summary

Table with 3 rows for summary calculations: Total expense, Total depreciation claimed, and Depreciation adjustment.

Part IV Amortization

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Cost or other basis, (d) Amortization allowed, (e) R&TC Section, (f) Period or percentage, (g) Amortization for this year.

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. FORM 199

Corporation name MONTEREY COLLEGE OF LAW	California corporation number 0660829
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Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	\$25,000
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation	
	2006 COMPUTERS	2/01/2006	23,430.	23,430.	S/L	5			
	2006 GISNET COM	2/01/2006	1,107.	1,107.	S/L	5			
	2007 MAIN LINE	7/31/2007	6,259.	4,695.	S/L	20	313.		
	2007 TELEMETRIX	2/28/2007	32,100.	23,273.	S/L	20	1,605.		
	2007 CSUMB UNDE	3/31/2007	8,329.	5,999.	S/L	20	416.		
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).						15		

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
20	Total. Add the amounts in column (g)						20	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44						21	
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12						22	

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. FORM 199

Corporation name MONTEREY COLLEGE OF LAW	California corporation number 0660829
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Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	\$25,000
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation	
	2007 STREET LIG	6/30/2007	2,358.	1,701.	S/L	20	118.		
	2007 FURNITURE/	VARIOUS	58,411.	58,411.	S/L	7			
	2007 COMPUTER E	VARIOUS	6,632.	6,632.	S/L	5			
	07/08 ROOF REPA	VARIOUS	12,742.	4,492.	S/L	39	327.		
	07/08 PARKING L	VARIOUS	3,600.	3,600.	S/L	7			
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).						15		

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
20	Total. Add the amounts in column (g)						20	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44						21	
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12						22	

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. FORM 199

Table with Corporation name (MONTEREY COLLEGE OF LAW) and California corporation number (0660829).

Part I Election To Expense Certain Property Under IRC Section 179

Table with 13 rows for Part I, including lines 1-13 for calculating the election to expense certain property under IRC Section 179.

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

Table with 15 rows for Part II, including columns (a) through (h) for depreciation and election of additional first year depreciation deduction under R&TC Section 24356.

Part III Summary

Table with 3 rows for Part III, including lines 16-18 for summary calculations of depreciation and adjustments.

Part IV Amortization

Table with 22 rows for Part IV, including columns (a) through (g) for amortization calculations and adjustments.

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. FORM 199

Corporation name MONTEREY COLLEGE OF LAW	California corporation number 0660829
--	---

Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	\$25,000
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation	
	08/09 PRKING LO	2/01/2009	9,169.	9,169.	S/L	7			
	08/09 COMPUTER	8/01/2008	946.	946.	S/L	5			
	COMM JUSTICE CT	2/01/2010	2,546,830.	750,985.	S/L	39	65,303.		
	CJC USED FURNIT	2/01/2010	12,234.	12,234.	S/L	7			
	CJC MICROWAVE	2/01/2010	212.	212.	S/L	7			
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).						15		

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
20	Total. Add the amounts in column (g)						20	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44						21	
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12						22	

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. FORM 199

Corporation name MONTEREY COLLEGE OF LAW	California corporation number 0660829
--	---

Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	\$25,000
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation	
	CJC DISHWASHER	2/01/2010	379.	379.	S/L	7			
	CJC FRIDGE	2/01/2010	674.	674.	S/L	7			
	CJC JUDGE'S CHA	2/01/2010	652.	652.	S/L	7			
	CJC STANTIONS &	2/01/2010	1,251.	1,251.	S/L	7			
	CJC FURNITURE	2/01/2010	2,206.	2,206.	S/L	7			
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).						15		

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
20	Total. Add the amounts in column (g)						20	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44						21	
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12						22	

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. FORM 199

Table with 2 columns: Corporation name (MONTEREY COLLEGE OF LAW) and California corporation number (0660829)

Part I Election To Expense Certain Property Under IRC Section 179

Table with 2 columns: Line number and Amount. Lines 1-5 show deduction limits. Line 6 is a table for property description, cost, and elected cost. Lines 7-13 show calculations for total elected cost and tentative deduction.

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

Table with 8 columns: (a) Description of property, (b) Date acquired, (c) Cost or other basis, (d) Depreciation allowed, (e) Depreciation method, (f) Life or rate, (g) Depreciation for this year, (h) Additional first year depreciation. Includes rows for CJC REFURB COMP, CJC SONIC WALL, LAPTOP (MITCH), INTERNAL TAPE D, and TSTNG CTR TABLE.

Part III Summary

Table with 2 columns: Line number and Amount. Lines 16-18 summarize total depreciation and adjustments.

Part IV Amortization

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Cost or other basis, (d) Amortization allowed, (e) R&TC Section, (f) Period or percentage, (g) Amortization for this year. Includes lines 19-22 for amortization calculations.

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. FORM 199

Corporation name MONTEREY COLLEGE OF LAW	California corporation number 0660829
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Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	\$25,000
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation	
	KYOCERA COPIER	2/01/2010	9,096.	9,096.	S/L	7			
	CJC FOLDING CHA	2/01/2011	200.	200.	S/L	7			
	O/SIDE WOOD TAB	2/01/2011	5,956.	5,956.	S/L	7			
	CJC LEED WALL P	2/01/2011	302.	302.	S/L	7			
	CJC BLINDS	2/01/2011	3,002.	3,002.	S/L	7			
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).						15		

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
20	Total. Add the amounts in column (g)						20	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44						21	
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12						22	

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. FORM 199

Corporation name MONTEREY COLLEGE OF LAW	California corporation number 0660829
--	---

Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	\$25,000
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation	
	BLINDS (MAIN BL	2/01/2011	1,513.	1,513.	S/L	7			
	STAFF IPADS (2)	2/01/2011	1,096.	1,096.	S/L	5			
	FACULTY IPADS (2/01/2011	10,349.	10,349.	S/L	5			
	CJC WALL PLACQU	2/01/2011	1,285.	1,285.	S/L	7			
	CJC LASER PRINT	2/01/2011	164.	164.	S/L	5			
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).						15		

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
20	Total. Add the amounts in column (g)						20	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44						21	
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12						22	

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name MONTEREY COLLEGE OF LAW	California corporation number 0660829
--	---

Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	\$25,000
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation	
	EPSON MULTIMEDI	2/01/2011	481.	481.	S/L	5			
	PRESENTIN CART (2/01/2011	153.	153.	S/L	7			
	STAFF IPAD	2/01/2011	673.	673.	S/L	5			
	HP PROLIANT SER	2/01/2011	4,117.	4,117.	S/L	5			
	5 HP DSK-TP COM	2/01/2011	4,100.	4,100.	S/L	5			
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).						15		

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
20	Total. Add the amounts in column (g)						20	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44						21	
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12						22	

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. FORM 199

Corporation name MONTEREY COLLEGE OF LAW	California corporation number 0660829
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Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	\$25,000
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation	
	IMPROV-MAIN BLD	7/31/2011	1,764.	405.	S/L	39	45.		
	EXTERIOR UPGRAD	9/06/2011	312.			0			
	MCWD WATER CON	2/01/2012	32,403.	9,775.	S/L	32	1,029.		
	TV/DVD'S FOR SA	2/01/2012	1,241.	1,241.	S/L	5			
	NIKN COOL PIX D	2/01/2012	281.	281.	S/L	5			
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).						15		

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
20	Total. Add the amounts in column (g)						20	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44						21	
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12						22	

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. FORM 199

Corporation name MONTEREY COLLEGE OF LAW	California corporation number 0660829
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Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	\$25,000
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation	
	LUXOR PRESNTN C	2/01/2012	304.	304.	S/L	5			
	DRY ERASE BDS	2/01/2012	537.	537.	S/L	7			
	12 FLDNG TABLES	2/01/2012	1,249.	1,249.	S/L	7			
	3 MOBILE TV CAR	2/01/2012	864.	864.	S/L	5			
	5 IPAD II'S (ST	8/15/2011	2,652.	2,386.	S/L	5			
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).						15		

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
20	Total. Add the amounts in column (g)						20	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44						21	
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12						22	

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name MONTEREY COLLEGE OF LAW	California corporation number 0660829
--	---

Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	\$25,000
2	Total cost of IRC Section 179 property placed in service	2	
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4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation	
	COMPUTER & TECH	8/01/2012	5,017.	5,017.	S/L	5			
	TELEPHONE SYSTE	7/02/2012	15,140.	14,888.	S/L	5			
	FORD ORD BLDG I	7/07/2014	82,051.	14,903.	S/L	39	2,104.		
	COMPUTERS	8/08/2013	882.	882.	S/L	5			
	FURNITURE & FIX	7/21/2014	4,829.	4,829.	S/L	7			
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).						15		

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
20	Total. Add the amounts in column (g)						20	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44						21	
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12						22	

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. FORM 199

Table with 2 columns: Corporation name (MONTEREY COLLEGE OF LAW) and California corporation number (0660829)

Part I Election To Expense Certain Property Under IRC Section 179

Table with 13 rows for Part I, including lines 1-13 for calculating the election to expense certain property under IRC Section 179.

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

Table with 8 columns (a-h) for Part II, listing property items like GISNET COMPUTER, SLO LIBRARY, etc., with their respective costs and depreciation amounts.

Part III Summary

Table with 3 rows (16-18) for Part III, summarizing total depreciation and adjustments.

Part IV Amortization

Table with 7 columns (a-g) for Part IV, listing amortization details for various property items.

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name MONTEREY COLLEGE OF LAW	California corporation number 0660829
--	---

Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	\$25,000
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation	
	COMPUTER - HEAT	7/19/2016	1,299.	1,299.	S/L	5			
	FURN & FIX-KCL	2/01/2018	3,184.	1,592.	S/L	7	455.		
	LEASEHOLD IMPRO	6/06/2018	34,574.	2,809.	S/L	39	887.		
	LEASEHOLD IMPRO	7/31/2018	1,660.	129.	S/L	39	43.		
	COMPUTERS-MCL	2/01/2018	6,157.	4,309.	S/L	5	1,231.		
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).						15		

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
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Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
20	Total. Add the amounts in column (g)						20	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44						21	
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12						22	

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. FORM 199

Table with 2 columns: Corporation name (MONTEREY COLLEGE OF LAW) and California corporation number (0660829)

Part I Election To Expense Certain Property Under IRC Section 179

Table with 13 rows for Part I, including lines 1-13 for election details and a table for property descriptions (line 6).

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

Table with 8 columns (a-h) for Part II, listing property items like PRINTER, COMPUTERS, and FURNITURES with their respective costs and depreciation amounts.

Part III Summary

Table with 3 rows (16-18) for Part III, summarizing total depreciation and adjustments.

Part IV Amortization

Table with 7 columns (a-g) for Part IV, listing amortization details for various property items and summary rows (20-22).

CLIENT 215242

MONTEREY COLLEGE OF LAW

94-2202421

6/14/23

02:13PM

STATEMENT 1
FORM 199, PART II, LINE 7
OTHER INCOME

PROGRAM SERVICE REVENUE.....	\$ 4,244,515.
TOTAL	<u>\$ 4,244,515.</u>

STATEMENT 2
FORM 199, PART II, LINE 9
CONTRIBUTIONS, GIFTS, GRANTS, AND SIMILAR AMOUNTS PAID

TOTAL	<u>\$ 0.</u>
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STATEMENT 3
FORM 199, PART II, LINE 17
OTHER EXPENSES

ACCOUNTING FEES.....	\$ 69,599.
ACCREDITATION.....	17,989.
ADVERTISING AND PROMOTION.....	42,957.
AMORTIZATION.....	8,634.
BAD DEBTS.....	90,090.
BANK CHARGES.....	61,065.
CATALOGUES, EXAMS & LIBRARY.....	229,916.
EQUIPMENT RENTAL.....	3,932.
GRADUATION AND RECEPTIONS.....	26,592.
INSURANCE.....	67,338.
INVESTMENT MANAGEMENT FEES.....	11,910.
LEGAL FEES.....	160,968.
OFFICE EXPENSES.....	33,626.
OTHER EMPLOYEE BENEFIT.....	158,956.
OTHER FEES.....	234,018.
POSTAGE.....	4,288.
RECRUITMENT.....	178,433.
REPAIRS & MAINTENANCE.....	56,255.
TELECOMMUNICATIONS.....	19,620.
TRAVEL.....	37,543.
TOTAL	<u>\$ 1,513,729.</u>

STATEMENT 4
FORM 199, SCHEDULE L, LINE 12
OTHER ASSETS

NET INTANGIBLE ASSETS.....	46,052.
ORGANIZATIONAL EXPENSES.....	175.
PREPAID EXPENSES AND DEFERRED CHARGES.....	51,237.
RIGHT OF USE ASSET.....	60,000.
TOTAL	<u>\$ 157,464.</u>

STATEMENT 5
FORM 199, SCHEDULE L, LINE 18
OTHER LIABILITIES

DEFERRED REVENUE	287,216.
DELTA THETA PHI	147.
TOTAL \$	<u>287,363.</u>

STATEMENT 6
FORM 199, SCHEDULE M-1, LINE 7
INCOME RECORDED ON BOOKS NOT ON RETURN

UNREALIZED LOSS ON INVESTMENTS	\$ -243,535.
TOTAL \$	<u>-243,535.</u>

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

California e-file Return Authorization for Exempt Organizations

FORM

2021

8453-EO

Exempt Organization name

MONTEREY COLLEGE OF LAW

Identifying number

94-2202421

Part I Electronic Return Information (whole dollars only)

Table with 3 rows: 1 Total gross receipts (Form 199, line 4) 1 4,637,147.; 2 Total gross income (Form 199, line 8) 2 4,358,019.; 3 Total expenses and disbursements (Form 199, line 9) 3 4,911,752.

Part II Settle Your Account Electronically for Taxable Year 2021

4 [] Electronic funds withdrawal 4a Amount _____ 4b Withdrawal date (mm/dd/yyyy) _____

Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____ 6 Account number _____ 7 Type of account: [] Checking [] Savings

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2021 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.

Sign Here A _____ A DEAN _____ Date Title

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2021 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for four years from the due date of the return or four years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign A PATRICIA M. KAUFMAN CPA Date 6/14/23 Check if also paid preparer [X] Check if self-employed [] ERO's PTIN P00312047 Firm's name (or yours if self-employed) and address A MCGILLOWAY, RAY, BROWN & KAUFMAN 2511 GARDEN ROAD, SUITE A-180 MONTEREY CA Firm's FEIN 77-0430195 ZIP code 93940

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign A _____ Date _____ Check if self-employed [] Paid preparer's PTIN _____ Firm's name (or yours if self-employed) and address A _____ Firm's FEIN _____ ZIP code _____

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 199																
AMORTIZATION																
102	2017 BOND ISSUANCE COSTS	12/15/17		86,344							86,344	31,658	S/L	10		8,634
	TOTAL AMORTIZATION			86,344		0	0	0	0	0	86,344	31,658				8,634
BUILDINGS																
7	BAILEY COURT BUILDING	4/01/97		50,000							50,000	38,553	S/L	31.5		1,587
12	2004 FORT ORD BUILDING	2/01/04		101,289							101,289	44,149	S/L	39		2,597
16	2005 FT ORD BLDG IMPROV	2/01/05		1,681,102							1,681,102	711,232	S/L	39		43,105
48	COMM JUSTICE CTR - BLDG	2/01/10		2,546,830							2,546,830	750,985	S/L	39		65,303
93	FORD ORD BLDG IMPROVEMENT	7/07/14		82,051							82,051	14,903	S/L	39		2,104
	TOTAL BUILDINGS			4,461,272		0	0	0	0	0	4,461,272	1,559,822				114,696
FURNITURE AND FIXTURES																
1	FURNITURE & FIXTURES	VARIOUS		47,261							47,261	47,261	S/L	7		0
4	1998 FAX MACHINE	1/01/98		536							536	536	S/L	7		0
5	1999 VCR'S	VARIOUS		1,705							1,705	1,703	S/L	7		0
10	2000 PROJECTOR/SCREEN	2/01/01		7,912							7,912	7,912	S/L	7		0
18	2005 WINDOW COVERINGS	2/01/05		3,483							3,483	3,483	S/L	7		0
19	2005 TELEPHONE SYSTEM	2/01/05		2,455							2,455	2,455	S/L	7		0
20	2005 DONATED FURNITURE	2/01/05		1,045							1,045	1,045	S/L	7		0
21	2005 FURNITURE	2/01/05		1,244							1,244	1,244	S/L	7		0
24	2005 MANDELL-GISNET FURN	2/01/05		2,027							2,027	2,027	S/L	7		0
27	2006 TELEPHONES	2/01/06		3,122							3,122	3,122	S/L	7		0

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3	1998 BAILEY COURT IMP	VARIOUS		16,946							16,946	12,374	S/L	31.5		538
6	1999 ARCH FEES - BAILEY	VARIOUS		4,529							4,529	3,239	S/L	31.5		144
15	2005 FORT ORD LANDSCAPING	2/01/05		790							790	790	S/L	10		0
17	2005 FORT ORD BUILD SIGNS	2/01/05		7,821							7,821	3,349	S/L	39		201
30	2006 FLAG POLES	2/01/06		1,573							1,573	1,573	S/L	7		0
33	2007 MAIN LINE EXTENSION	7/31/07		6,259							6,259	4,695	S/L	20		313
34	2007 TELEMATRIX WIRING	2/28/07		32,100							32,100	23,273	S/L	20		1,605
35	2007 CSUMB UNDERGROUND	3/31/07		8,329							8,329	5,999	S/L	20		416
36	2007 STREET LIGHTS	6/30/07		2,358							2,358	1,701	S/L	20		118
39	07/08 ROOF REPAIR	VARIOUS		12,742							12,742	4,492	S/L	39		327
40	07/08 PARKING LOT GRADING	VARIOUS		3,600							3,600	3,600	S/L	7		0
45	07/08 BAILEY BLDG IMP	VARIOUS		18,440							18,440	8,191	S/L	31.5		585
46	08/09 PRKING LOT UPGRADE	2/01/09		9,169							9,169	9,169	S/L	7		0
76	IMPROV-MAIN BLDG	7/31/11		1,764							1,764	405	S/L	39		45
77	EXTERIOR UPGRADE	9/06/11		312							312		S/L			0
78	MCWD WATER CONNECT COSTS	2/01/12		32,403							32,403	9,775	S/L	31.5		1,029
104	LEASEHOLD IMPROVE - KCL	6/06/18		34,574							34,574	2,809	S/L	39		887
105	LEASEHOLD IMPROVE - KCL	7/31/18		1,660							1,660	129	S/L	39		43
TOTAL IMPROVEMENTS				195,369		0	0	0	0	0	195,369	95,563				6,251
LAND																
8	LAND-BAILEY COURT	4/01/97		65,000							65,000					0
13	2004 FORT ORD LAND	2/01/04		805,418							805,418					0
14	2004 FORT ORD LAND IMPROV	2/01/04		29,582							29,582					0
TOTAL LAND				900,000		0	0	0	0	0	900,000	0				0

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MACHINERY AND EQUIPMENT																
9	REGISTRATION SOFTWARE	1/01/00		3,666							3,666	3,662	S/L	7		0
11	2003 COMPUTERS	1/01/03		14,989							14,989	14,989	S/L	5		0
22	2005 COMPUTERS	2/01/05		28,276							28,276	28,276	S/L	5		0
23	2005 DONATED COMPUTER	2/01/05		455							455	455	S/L	5		0
25	2005 MANDELL-GISNET COMP	2/01/05		1,469							1,469	1,469	S/L	5		0
26	2005 GRANT EQUIPMENT	7/31/05		1,237							1,237	1,237	S/L	5		0
31	2006 COMPUTERS	2/01/06		23,430							23,430	23,430	S/L	5		0
32	2006 GISNET COMPUTER	2/01/06		1,107							1,107	1,107	S/L	5		0
38	2007 COMPUTER EQUIPMENT	VARIOUS		6,632							6,632	6,632	S/L	5		0
42	07/08 SOFTWARE	VARIOUS		955							955	955	S/L	3		0
43	07/08 COMPUTERS	VARIOUS		2,402							2,402	2,402	S/L	5		0
44	07/08 MANDELL COMPUTER	VARIOUS		569							569	569	S/L	5		0
47	08/09 COMPUTER (MITCH)	8/01/08		946							946	946	S/L	5		0
50	CJC MICROWAVE	2/01/10		212							212	212	S/L	7		0
51	CJC DISHWASHER	2/01/10		379							379	379	S/L	7		0
52	CJC FRIDGE	2/01/10		674							674	674	S/L	7		0
56	CJC REFURB COMP & MONITRS	2/01/10		3,616							3,616	3,616	S/L	7		0
57	CJC SONIC WALL SECURITY	2/01/10		3,614							3,614	3,614	S/L	7		0
58	LAPTOP (MITCH)	2/01/10		601							601	601	S/L	5		0
59	INTERNAL TAPE DRIVE	2/01/10		628							628	628	S/L	5		0
61	KYOCERA COPIER	2/01/10		9,096							9,096	9,096	S/L	7		0
67	STAFF IPADS (2)	2/01/11		1,096							1,096	1,096	S/L	5		0
68	FACULTY IPADS (22)	2/01/11		10,349							10,349	10,349	S/L	5		0
70	CJC LASER PRINTER	2/01/11		164							164	164	S/L	5		0
71	EPSON MULTIMEDIA PROJECTR	2/01/11		481							481	481	S/L	5		0

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72	PRESENTN CART (LUXOR)	2/01/11		153							153	153	S/L	7		0
73	STAFF IPAD	2/01/11		673							673	673	S/L	5		0
74	HP PROLIANT SERVER	2/01/11		4,117							4,117	4,117	S/L	5		0
75	5 HP DSK-TP COMPUTERS	2/01/11		4,100							4,100	4,100	S/L	5		0
79	TV/DVD'S FOR SANTA CRUZ	2/01/12		1,241							1,241	1,241	S/L	5		0
80	NIKN COOL PIX DIG CAM (2)	2/01/12		281							281	281	S/L	5		0
81	NEC V260 PROJECTORS (4)	2/01/12		1,407							1,407	1,407	S/L	5		0
82	3 SONY VIO LAPTOPS	2/01/12		1,150							1,150	1,150	S/L	5		0
83	3 FLAT SCR TV'S	2/01/12		1,415							1,415	1,415	S/L	5		0
84	REFURB IMAC 21.5"	2/01/12		2,179							2,179	2,179	S/L	5		0
85	HP 6300 MT COMP (FOR MG)	2/01/12		1,312							1,312	1,312	S/L	5		0
90	5 IPAD II'S (STAFF)	8/15/11		2,652							2,652	2,386	S/L	5		0
91	COMPUTER & TECH EQUIPMENT	8/01/12		5,017							5,017	5,017	S/L	5		0
92	TELEPHONE SYSTEM	7/02/12		15,140							15,140	14,888	S/L	5		0
94	COMPUTERS	8/08/13		882							882	882	S/L	5		0
96	GISNET COMPUTERS	8/08/13		3,000							3,000	3,000	S/L	5		0
98	COMPUTERS	7/31/15		2,981							2,981	2,981	S/L	5		0
99	COMPUTER	11/02/15		1,496							1,496	1,496	S/L	5		0
100	APPLE MACBOOK PRO - SLO	6/23/16		664							664	664	S/L	5		0
101	COMPUTER - HEATHER	7/19/16		1,299							1,299	1,299	S/L	5		0
106	COMPUTERS-MCL	2/01/18		6,157							6,157	4,309	S/L	5		1,231
107	PRINTER COMM JUSTICE CTR	11/07/18		10,512							10,512	5,781	S/L	5		2,102
108	COMPUTERS	2/01/20		11,254							11,254	3,376	S/L	5		2,251
TOTAL MACHINERY AND EQUIPME				196,125		0	0	0	0	0	196,125	181,146				5,584

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MISCELLANEOUS																
2	LIBRARY	VARIOUS		64,947							64,947	64,947	S/L	7		0
97	SLO LIBRARY	3/02/15		60,000							60,000	54,997	S/L	7		5,003
TOTAL MISCELLANEOUS				124,947		0	0	0	0	0	124,947	119,944				5,003
TOTAL DEPRECIATION				<u>6,073,772</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,073,772</u>	<u>2,143,793</u>				<u>133,288</u>
GRAND TOTAL AMORTIZATION				86,344		0	0	0	0	0	86,344	31,658				8,634
GRAND TOTAL DEPRECIATION				<u>6,073,772</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,073,772</u>	<u>2,143,793</u>				<u>133,288</u>