Form **990**

OMB No. 1545-0047

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

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.

Open to Public Inspection

	For the	2021 calendar year, or tax year beginning 8/01 , 2021, a	and ending	7/31		, 20 2022				
	Check if a		and chang			tification number				
Ь	_ `	spindable.			•					
	\vdash	ss change MONTEREY COLLEGE OF LAW change 100 COLONEL DURHAM ST		94 - 2202421 E Telephone number						
	$\boldsymbol{\vdash}$	SEASIDE CA 03055		1						
	Initial	return SEAST DE, CA 73733		831	-582	-4000				
	Final r	eturn/terminated								
	Amen	ded return		G Gross	receipts	\$ 4 <u>, 6</u> 37, 1 <u>47.</u>				
	Applic	ation pending F Name and address of principal officer: MITCHEL L WINICK	H((a) Is this a group retu	urn for su	ibordinates? Yes X No				
		SAME AS C ABOVE	H((b) Are all subordinate If "No," attach a lis	es include	ed? Yes No				
Π	Tax-exer	npt status: X 501(c)(3) 501(c) ()H (insert no.) 4947(a)(1) or	527	ii ivo, attacii a ii:	st. See III	ISH UCHOTIS.				
J	Websi			(c) Group exemption	number (3				
 К			ar of formation	· · · · · · · · · · · · · · · · · · ·		legal domicile: CA				
		Summary	a or rormation	. 1772 101	State of	icgai domicie. CA				
Га	1 Br	iefly describe the organization's mission or most significant activities:MONT	TEDEV CC	NI ECE OF I	Λ\// I	C A TAV				
	' =	XEMPT CORPORATION ORGANIZED TO PROVIDE A HIGH-C	TIALL TV	VEEODDADI	₽₩₹	2 4 14V				
ee	두	HALLENGING LEGAL EDUCATION FOR ALL APPLICANTS W								
Jan	-	MALLENGING LEGAL EDUCATION FOR ALL APPLICANTS W		_ ITE_ACADE	WILC_	REQUIREMENTS.				
eri	ے ا	neck this box G if the organization discontinued its operations or dispos								
Activities & Governance	2 Ch 3 Nu	index this box G			l 3 l					
8 (4 Nu	umber of independent voting members of the governing body (Part VI, line			4	16 16				
es	5 To	otal number of individuals employed in calendar year 2021 (Part V, line 2a).			5	134				
viti	6 To	otal number of volunteers (estimate if necessary)			6	20				
\cti	7a To	otal unrelated business revenue from Part VIII, column (C), line 12			7a	0.				
1		et unrelated business taxable income from Form 990-T, Part I, line 11			7b	0.				
_	5	The state of the s		Prior Year		Current Year				
	8 Cc	ontributions and grants (Part VIII, line 1h)		148,		56, 753.				
Revenue		ogram service revenue (Part VIII, line 2g)		3, 678,		4, 244, 515.				
		vestment income (Part VIII, column (A), lines 3, 4, and 7d)		39,		56, 751.				
Re		her revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		37,	J4Z.	30, 731.				
		otal revenue 'add lines 8 through 11 (must equal Part VIII, column (A), line		3, 866,	543	4, 358, 019.				
_	 	rants and similar amounts paid (Part IX, column (A), lines 1-3)			171.	47, 804.				
		·		44,	1/1.	47,004.				
		enefits paid to or for members (Part IX, column (A), line 4)		0.4/0	0.000.5/7					
S	15 Sa	alaries, other compensation, employee benefits (Part IX, column (A), lines !	1	2, 460,	825.	2, 938, 567.				
nse	16a Pr	a Professional fundraising fees (Part IX, column (A), line 11e)								
Expenses	b To	otal fundraising expenses (Part IX, column (D), line 25) G 54	1, 457.							
Ĥ	17 Ot	her expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		1, 484,	947.	1, 925, 381.				
		otal expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		3, 989,		4, 911, 752.				
		evenue less expenses. Subtract line 18 from line 12		-123,		-553, 733.				
- s				Beginning of Curre		End of Year				
Net Assets or Fund Balances	20 To	otal assets (Part X, line 16)	ŀ	7, 691,		7, 034, 212.				
\sse Bala	20 To	otal liabilities (Part X, line 26)		3, 444,		3, 568, 799.				
let /	21	, ,	ŀ							
_		et assets or fund balances. Subtract line 21 from line 20		4, 247, (J67.	3, 465, 413.				
		Signature Block								
Unde	er penalties	of perjury, I declare that I have examined this return, including accompanying schedules and stateme ration of preparer (other than officer) is based on all information of which preparer has any knowledge.	ents, and to the	best of my knowledge	e and bel	lief, it is true, correct, and				
		n	,	Т						
		A Signature of officer		Date						
Sig	gn	, and the second								
He	re	A MITCHEL L WINICK		DEAN						
		Type or print name and title								
		Print/Type preparer's name Preparer's signature	Date	Check	if	PTIN				
Pai	id	PATRICIA M. KAUFMAN CPA PATRICIA M. KAUFMAN CPA	6/14/23	self-employ	/ed	P00312047				
	eparer	Firm's name G MCGI LLOWAY, RAY, BROWN & KAUFMAN								
	e Only	Firm's address G 2511 GARDEN ROAD, SUITE A-180		Firm's EIN	G 77.	-0430195				
	,	MONTEREY, CA 93940		Phone no.		373-3337				
May	v the IRS	6 discuss this return with the preparer shown above? See instructions			3012	X Yes No				
	,					1.1 .00 110				

4 d Other program services (Describe on S	chedule O.) SEE	SCHEDULE 0	
(Expenses \$ 49, 122.	including grants of \$	47, 804.) (Revenue \$)
4 e Total program service expenses G	3, 453, 110.		
BAA	TEEA0102L	09/22/21	Form 990 (2021)

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)? If 'Yes,' complete Schedule A	1	Χ	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2		Х
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	3		Х
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? If 'Yes,' complete Schedule C, Part II.	4		Х
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? If 'Yes,' complete Schedule C, Part III	5		Х
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? If 'Yes,' complete Schedule D, Part I	6		Х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III	8		Х
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? If 'Yes,' complete Schedule D, Part IV.	9		Х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If 'Yes,' complete Schedule D, Part V.	10	Χ	
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.			
á	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>	11 a	Х	
k	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? If 'Yes,' complete Schedule D, Part VII.	11 b		Х
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? If 'Yes,' complete Schedule D, Part VIII.	11 c		Х
C	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? If 'Yes,' complete Schedule D, Part IX	11 d		Х
6	e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	11 e	Х	
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)? If 'Yes,' complete Schedule D, Part X	11 f	Х	
12 a	Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI and XII	12a	Х	
k	Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional	12 b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	13	Χ	
14 a	a Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
	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? If 'Yes,' complete Schedule F, Parts I and IV.	14b		Х
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>	15		Х
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? If 'Yes,' complete Schedule F, Parts III and IV.	16		Х
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? If 'Yes,' complete Schedule G, Part I. See instructions	17		Х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II.	18		Х
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.	19		Х
20a	Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H	20a		Х
b	olf 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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? If 'Yes,' complete Schedule I, Parts I and II.	21		Х

	n 990 (2021) MONTEREY COLLEGE OF LAW	94-2202421	Р	age
Par	rt IV Checklist of Required Schedules (continued)			NI-
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III.	on Part IX,	Yes X	No
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>		Х	
24 8	a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 a the last day of the year, that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d complete Schedule K. If 'No, 'go to line 25a	and	Х	
k	b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		Χ
C	c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defi any tax-exempt bonds?	ease 24c		Х
c	d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d		Х
25 a	a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess bene transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I			Х
k	b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior yea that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' comp Schedule L, Part I	lete		Х
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any cuformer officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controll or family member of any of these persons? If 'Yes,' complete Schedule L, Part II	urrent or ed entity		Х
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, 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? If 'Yes,' complete Schedule L, Part III.	key		Х
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part instructions for applicable filing thresholds, conditions, and exceptions):	IV,		
a	a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? 'Yes,' complete Schedule L, Part IV			Х
k	b A family member of any individual described in line 28a? If 'Yes,' complete Schedule L, Part IV	28b		Χ
C	c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If Y complete Schedule L, Part IV.	'es,' 28c		Х
29	Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M.			Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified contributions? If 'Yes,' complete Schedule M	conservation 30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N	I, Part I 31		Χ
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II	32		Х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sect 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I			Χ
34	Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Part II, I and Part V, line 1.	III, or IV,		Х
35 a	a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
k	b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a co entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2	ntrolled 35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable relations organization? If 'Yes,' complete Schedule R, Part V, line 2	ated		Х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI	that is		Χ
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.	38	Χ	
Par	rt 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			للن
	a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	34	Yes	No

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued) Yes Nο 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..... X b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?..... 2 h 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 b If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule 0...... 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 Χ financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4 a b If 'Yes,' enter the name of the foreign countryG 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 Χ X b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?...... 5 b c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?..... 6 a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization Χ solicit any contributions that were not tax deductible as charitable contributions?..... b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?.... 6 b 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 X services provided to the payor? 7 a 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 7 c Form 8282?..... 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 7 f f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?..... 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 7 h Form 1098-C?.... 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?..... R 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..... b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 11 Section 501(c)(12) organizations. Enter: a Gross income from members or shareholders b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.).... 12a 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 c Enter the amount of reserves on hand X 14a Did the organization receive any payments for indoor tanning services during the tax year?...... 14 a b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O... 14b 15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or 15 excess parachute payment(s) during the year?..... 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 If 'Yes,' complete Form 4720, Schedule O. Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any 17 activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953?...... If 'Yes,' complete Form 6069.

Part VI Governance, Management, and Disclosure. For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI...... 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..... 1 a 16 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. b Enter the number of voting members included on line 1a, above, who are independent 16 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?..... 2 X 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?..... Χ Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?.... 5 Did the organization become aware during the year of a significant diversion of the organization's assets?... 5 6 Did the organization have members or stockholders?..... 6 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?.... 7 a b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?..... 7 b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body?.... X 8 a Χ b Each committee with authority to act on behalf of the governing body?..... 8 b 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...... Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code. No Yes 10 a Did the organization have local chapters, branches, or affiliates? 10 a 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?..... 10b 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 11 a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If 'No,' go to line 13..... 12 a Χ b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise Χ 12b 12 c 13 Did the organization have a written whistleblower policy?..... Χ 13 Χ 14 Did the organization have a written document retention and destruction policy?..... 14 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? a The organization's CEO, Executive Director, or top management official. SEE SCHEDULE. 0 Χ 15 a b Other officers or key employees of the organization... SEE SCHEDULE. O...... X 15 b If 'Yes' to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16 a 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? 16b Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed G 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 Other (explain on Schedule O) Upon request 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 0 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

FUITH 770 (2021) INDIVIERET COLLEGE OF LAW	94-2202421	raye i
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 employees.'
- ? 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.										
_		(C)								
(A) Name and title	(B) Average hours per week	Position (do than one box is both an director			(do not check more box, unless person an officer and a ector/trustee)			(D) Reportable compensation from the organization (W-2/1099-	(E) Reportable compensation from related organizations (W-2/1099-	(F) Estimated amount of other compensation from
	(list any hours for related organiza- tions below dotted line)	ndividual trustee or director	institutional trustee	Officer	Key employee	Highest compensated employee	Former	MIŚC/1099-NEC)	MISC/1099-NEC)	the organization and related organizations
(1) MI TCHEL L WI NI CK DEAN	$-\frac{40}{0}$			Χ				194, 664.	0.	36, 532.
(2) ELI ZABETH XYR ASSOCI ATE DEAN	_ <u>40</u> _					Х		143, 546.	0.	8, 623.
(3) HEATHER ENGLISH FINANCE MGR	- <u>40</u> -			Х				66, 015.	0.	13, 190.
(4) GEOFF COX TRUSTEE	2	Х						0.	0.	0.
(5) CREI GHTON MENDI VI L TRUSTEE	2	Х						0.	0.	0.
(6) PHI LI P CANDREVA TRUSTEE	<u>2</u>	Х						0.	0.	0.
(7) TERESA GOLDNER CHAIR	<u>2</u>	Х		Х				0.	0.	0.
(8) AMY SANDS TRUSTEE	2	Х						0.	0.	0.
(9) KATE DANI ELS KURZ CHAI R ELECT	2	Х		Х				0.	0.	0.
(10) CLAUDI A CATOTA TRUSTEE	- <u>2</u> -	Х						0.	0.	0.
(11) BARRY CURRI ER TRUSTEE	<u>2</u> 0	X						0.	0.	0.
(12) KELLI E MORGANTI NI TRUSTEE	- 2 -	Х						0.	0.	0.
(13) LIZA HORVATH TREASURER	2	Х		Х				0.	0.	0.
(14) MARY SI MS TRUSTEE	<u>2</u> _ 0	Х						0.	0.	0.

Part VII Section A. Officers, Directors, Tru	istees,	Key	Εm	npic	oye	es,	and	d Highest Con	npensated Emp	loyees (continu	ıed)
	(B)			(C	C)						
(A) Name and title	Average hours per week	box	, unle	heck ss pe	erson	than is both or/trus	n an tee)	(D) Reportable compensation from	(E) Reportable compensation from	(F) Estimated amou	unt
	(list any hours	Indi	Insti	Officer	Кеу	High emp	Former	the organization (W-2/1099- MISC/1099-NEC)	related organizations (W-2/1099- MISC/1099-NEC)	compensation from the organization and related	om on
	for related	ndividual trustee or director	institutional trustee	EG.	Key employee	Highest compensated employee	ner			and related organizations	
	organiza - tions	or th	าลไป		loye	omp					
	below dotted line)	istee	rusts		0	ensa					
	iiile)		ŏ			ited					
(15) JEFF JACKSON	2										
TRUSTEE	0	Х						0.	0.		0.
(16) SARAH CAVASSA	2							<u> </u>	<u> </u>		
TRUSTEE	0	Х						0.	0.		0.
(17) I AN OGLESBY	2										
PAST CHAIR	0	Х		Χ				0.	0.		0.
(18) STEPHEN WAGNER	2										
TRUSTEE	0	Х						0.	0.		0.
(19) CHARLES CRANDALL	2							_			_
TRUSTEE	0	Х	Н					0.	0.		0.
(20)	 −−−	ł									
(21)			H								
		1									
(22)											
<u></u>		1									
(23)											
(24)		ļ									
			Щ								
(25)		Į į									
1 h Cuhinia		<u> </u>	Ш		<u> </u>		L G	404, 225.	0	FO 2	<u> </u>
1 b Subtotal	 on A							0.	0. 0.	58, 34	45. 0.
d Total (add lines 1b and 1c)	OII A						G	404, 225.	0.	58, 34	
Total number of individuals (including but not limited)											13.
from the organization G				-,							
										Yes	No
3 Did the organization list any former officer, direc	tor, truste	e, ke	ev er	olam	ovee	or	hial	hest compensated	emplovee		
on line 1a? If 'Yes,' complete Schedule J for suc	h individu	al		· · · ·						. 3	<u>X</u>
4 For any individual listed on line 1a, is the sum of	f reportab	le co	mpe	ensa	tion	and	oth	ner compensation	from		
the organization and related organizations greate such individual	er than \$1	50,00	00?	If 'Y	es,	com	nple	te Schedule J for		. 4 X	
5 Did any person listed on line 1a receive or accru	ie comper	nsatio	n fr	om	anv	unre	elate	ed organization or	individual		
for services rendered to the organization? If 'Yes	s,' comple	te Sc	ched	ule	J fo	r suc	ch p	person		. 5	<u>X</u>
Section B. Independent Contractors									4400.000 6		
1 Complete this table for your five highest compensation from the organization. Report compen	sated indestation for	epen the ca	dent alenc	cor dar y	ntrad year	ctors endii	tna ng v	it received more the with or within the or	nan \$100,000 of ganization's tax year	•	
(A) (B)									(C)		
Name and business add	Description of	of services	Compensation								
2 Total number of independent contractors (including b	ut not limi	tad ta	the	se li	istad	aho	ر (مر	Who received more	than		
\$100,000 of compensation from the organization		icu il	, aio	.JC	เมเซน	abu	vC)	wild received fillidle	u idi i		
DAA	- 0									Form 000 (2	004)

	990 (2021) MONTEREY COLLEGE	OF LAW			94-2202421	Page 9			
Part	Part VIII Statement of Revenue Check if Schedule O contains a response or note to any line in this Part VIII								
	Check if Schedule O Contains a re	sportse of flote to all	(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	b c d e	56, 753.						
yram Service Revenue	2 a TUITIONS (NET OF REFUNDS) b FEES & GRADUATION INCOME c COMMUNITY PROGRAM FEES d FACILITIES SHARING e	Business Code 611600 611600 611710 611710	3, 764, 307. 359, 913. 106, 570. 13, 725.	3, 764, 307. 359, 913. 106, 570. 13, 725.					
Jran	f All other program service revenue								

F S	ا ا	Related organizations	1 d					
Contributions, Gifts, and Other Similar A	ء ا	Government grants (contributions)	1 e	-				
Sis	f	All other contributions, gifts, grants, and	- 10					
ž ž		similar amounts not included above	1 f	56, 753.				
혈	g	Noncash contributions included in	1 0					
o b	h	lines 1a-1f	1 g		F/ 7F2			
		Total. Add lines 1a-1f		Business Code	56, 753.			
Program Service Revenue	١,,	T			2 7/4 207	2 7/4 207		
eke		TUI TI ONS (NET OF REFUNDS)		611600	3, 764, 307.	3, 764, 307.		
<u>0</u>		FEES & GRADUATION INCOME		611600	359, 913.	359, 913.		
Š		COMMUNITY PROGRAM FEES _		611710	106, 570.	106, 570.		
Se	d	FACILITIES SHARING		611710	13, 725.	13, 725.		
띭	е							
ğ		All other program service revenu						
<u>a</u>	g	Total. Add lines 2a-2f		G	4, 244, 515.			
	3	Investment income (including divide	ends,	interest, and				
		other similar amounts)			32, 455.			32, 455.
	4	Income from investment of tax-e						
	5	Royalties						
		(i) R	eal	(ii) Personal				
	6 a	Gross rents 6a						
		Less: rental expenses 6b						
		Rental income or (loss) 6c						
	d	Net rental income or (loss)		G				
	 7 a	Gross amount from (i) Secu	ırities	(ii) Other				
		sales of assets	121					
	l h	other than inventory 7a 303, Less: cost or other basis	424	·				
	~	and sales expenses 7b 279,	128	.				
	С		296					
	d			G	24, 296.			24, 296.
ø	 8 a	Gross income from fundraising events	Γ		.,			
Ž	"	(not including \$						
ķ		of contributions reported on line 1c).						
æ		See Part IV, line 18	8	a				
Other Revenue	b	Less: direct expenses	8	b				
둙		Net income or (loss) from fundra	∟ ising	events G				
•			Ť					
	7 a	Gross income from gaming activities. See Part IV, line 19	9	a				
		Less: direct expenses	9	b				
	С	Net income or (loss) from gamin	g acti	vities G				
		Gross sales of inventory, less	ĬΓ					
	lua	returns and allowances	10)a				
	b	Less: cost of goods sold	10)b				
	С	Net income or (loss) from sales	of inv	entoryG				
<u></u>				Business Code				
D 61	11 a							
2 3	b							
scellaneo Revenue	С							
Miscellaneous Revenue	d	All other revenue						
Ξ		Total. Add lines 11a-11d		G				
	12	Total revenue. See instructions.			4, 358, 019.	4, 244, 515.	0.	56, 751.
ΒΔΔ					01001 00/22/21	T, 477, JIJ.	U.	Form 990 (2021)

Form 990 (2021) MONTEREY COLLEGE OF LAW

Part IX | Statement of Functional Expenses

Sec	tion 501(c)(3) and 501(c)(4) organizations must con	nplete all columns. All ot	her organizations must co	omplete column (A).	
	Check if Schedule O contains a r	esponse or note to any	line in this Part IX		
Do 6b,	not include amounts reported on lines 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.			3 1	
2		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				
ا	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.	
Ć	g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule 0.)	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 24	covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e	67, 338.	53, 006.	14, 332.	
	expenses on Schedule O.)	220 017	220 017		
	a <u>CATALOGUES, _ EXAMS _&_LIBRARY </u>	229, 916.	229, 916.		
	© <u>RECRUITMENT</u> © <u>BAD_DEBTS</u>	178, 433. 90, 090.	178, 433.	90, 090.	
	4 DANK CHADOEC	90, 090. 61, 065.	60, 803.	90, 090. 262.	
	e All other expenses	128, 676.	107, 569.	21, 107.	
	Total functional expenses. Add lines 1 through 24e	4, 911, 752.	3, 453, 110.	1, 404, 185.	54, 457.
	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 if following SOP 98-2 (ASC 958-720)	., , , , , , , , ,	5, .55, 110.	., .5., 155.	01, 101.

Part X Balance Sheet

Pedges and grants receivable, net 3 3 3 3 4 4 4 4 4 4			Check if Schedule O contains a response or note to	any line i	in this Part X			
2 Savings and temporary cash investments 256, 428. 2 275, 28						(A) Beginning of year		
3 Pledges and grants receivable, net 300, 724. 4 424, 73		1	Cash ' non-interest-bearing			552, 061.	1	156, 717.
A Accounts receivable, net		2	Savings and temporary cash investments			256, 428.	2	275, 289.
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		3	Pledges and grants receivable, net				3	
Controlled entity or family member of any of these persons		4	Accounts receivable, net			300, 724.	4	424, 737.
6 Loans and other receivables from other disqualified persons (as defined under section 4958(0)(1)), and persons described in section 4958(c)(3)(B)		5	Loans and other receivables from any current or form trustee, key employee, creator or founder, substantial controlled entity or family member of any of these pe	ner officer, I contributo ersons	director, or, or 35%		5	
7 Notes and loans receivable, net 9 8 Inventories for sale or use 8 8 9 Prepaid expenses and deferred charges. 729. 9 51, 23		6					Ů	
8 Inventories for sale or use. 8 9 Prepaid expenses and deferred charges. 729, 9 51, 23			•				6	
10a 2nd, buildings, and equipment: cost or other basis. Complete Part IV of Schedule D 10a 6,074,945. 10b 2,277,262. 3,931,378. 10c 3,797,688 11 Investments ' publicly traded securities 2,594,994. 11 2,222,32 12 Investments ' program-related. See Part IV, line 11. 13 Investments ' program-related. See Part IV, line 11. 13 Investments ' program-related. See Part IV, line 11. 13 14 Intangible assets 54,686. 14 46,05 15 Other assets. See Part IV, line 11. 175. 15 60,17 16 Total assets. Add lines 1 through 15 (must equal line 33). 7,691,175. 16 7,034,21 17 Accounts payable and accrued expenses. 126,316. 17 277,17 18 Grants payable and accrued expenses. 126,316. 17 277,17 18 Grants payable and accrued expenses. 126,316. 17 277,17 18 Grants payable and accrued expenses. 126,316. 17 277,17 19 Deferred revenue 353,967. 19 287,21 20 Tax-exempt bond liabilities. 2,463,825. 20 2,444,26 21 Escrow or custodial account liability. Complete Part IV of Schedule D. 22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% 22 Controlled entity or family member of any of these persons. 22 24 24 25 25 24 25 25		7	Notes and loans receivable, net				7	
10a 2nd, buildings, and equipment: cost or other basis. Complete Part IV of Schedule D 10a 6,074,945. 10b 2,277,262. 3,931,378. 10c 3,797,688 11 Investments ' publicly traded securities 2,594,994. 11 2,222,32 12 Investments ' program-related. See Part IV, line 11. 13 Investments ' program-related. See Part IV, line 11. 13 Investments ' program-related. See Part IV, line 11. 13 14 Intangible assets 54,686. 14 46,05 15 Other assets. See Part IV, line 11. 175. 15 60,17 16 Total assets. Add lines 1 through 15 (must equal line 33). 7,691,175. 16 7,034,21 17 Accounts payable and accrued expenses. 126,316. 17 277,17 18 Grants payable and accrued expenses. 126,316. 17 277,17 18 Grants payable and accrued expenses. 126,316. 17 277,17 18 Grants payable and accrued expenses. 126,316. 17 277,17 19 Deferred revenue 353,967. 19 287,21 20 Tax-exempt bond liabilities. 2,463,825. 20 2,444,26 21 Escrow or custodial account liability. Complete Part IV of Schedule D. 22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% 22 Controlled entity or family member of any of these persons. 22 24 24 25 25 24 25 25	sts	8					8	
10a 2nd, buildings, and equipment: cost or other basis. Complete Part IV of Schedule D 10a 6,074,945. 10b 2,277,262. 3,931,378. 10c 3,797,688 11 Investments ' publicly traded securities 2,594,994. 11 2,222,32 12 Investments ' program-related. See Part IV, line 11. 13 Investments ' program-related. See Part IV, line 11. 13 Investments ' program-related. See Part IV, line 11. 13 14 Intangible assets 54,686. 14 46,05 15 Other assets. See Part IV, line 11. 175. 15 60,17 16 Total assets. Add lines 1 through 15 (must equal line 33). 7,691,175. 16 7,034,21 17 Accounts payable and accrued expenses. 126,316. 17 277,17 18 Grants payable and accrued expenses. 126,316. 17 277,17 18 Grants payable and accrued expenses. 126,316. 17 277,17 18 Grants payable and accrued expenses. 126,316. 17 277,17 19 Deferred revenue 353,967. 19 287,21 20 Tax-exempt bond liabilities. 2,463,825. 20 2,444,26 21 Escrow or custodial account liability. Complete Part IV of Schedule D. 22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% 22 Controlled entity or family member of any of these persons. 22 24 24 25 25 24 25 25	3881	9	Prepaid expenses and deferred charges			729.	9	51, 237.
11 Investments ' publicly traded securities. 2,594,994. 11 2,222,32 12 Investments ' other securities. See Part IV, line 11. 13 13 Investments ' program-related. See Part IV, line 11. 13 14 Intangible assets. 54,686. 14 46,05 15 Other assets. See Part IV, line 11. 175. 15 60,17 16 Total assets. Add lines 1 through 15 (must equal line 33). 7,691,175. 16 7,034,21 17 Accounts payable and accrued expenses. 126,316. 17 277,17 18 Grants payable and accrued expenses. 126,316. 17 277,17 19 Deferred revenue. 353,967. 19 287,21 20 Tax-exempt bond liabilities. 2,463,825. 20 2,444,26 21 Escrow or custodial account liability. Complete Part IV of Schedule D 22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% 21 Controlled entity or family member of any of these persons. 22 23 Secured mortgages and notes payable to unrelated third parties. 24 24 Unsecured notes and loans payable to unrelated third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D 26 Total liabilities. Add lines 17 through 25. 3, 444, 108. 26 3, 568, 79 27 Organizations that foliow FASB ASC 958, check here G		10 a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a				
12 Investments ' other securities. See Part IV, line 11.		b	Less: accumulated depreciation	10 b	2, 277, 262.	3, 931, 378.	10 c	3, 797, 683.
13 Investments ' program-related. See Part IV, line 11.		11	Investments ' publicly traded securities			2, 594, 994.	11	2, 222, 322.
14 Intangible assets 54,686. 14 46,05 15 Other assets. See Part IV, line 11. 175. 15 60,17 16 Total assets. Add lines 1 through 15 (must equal line 33). 7,691,175. 16 7,034,21 17 Accounts payable and accrued expenses. 126,316. 17 277,17 18 Grants payable 18 18 19 Deferred revenue 353,967. 19 287,21 20 Tax-exempt bond liabilities 2,463,825. 20 2,444,26 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 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 14 26 Total liabilities. Add lines 17 through 25 3, 444, 108 26 3, 568, 79 27 Organizations that follow FASB ASC 958, check here G 3 29 3, 251, 532 28 2, 918, 00 28 Value of the payable of the pay		12	Investments ' other securities. See Part IV, line 11			12		
Total assets. See Part IV, line 11		13	Investments ' program-related. See Part IV, line 11.		13			
16 Total assets. Add lines 1 through 15 (must equal line 33)		14	Intangible assets	54, 686.	14	46, 052.		
TA Accounts payable and accrued expenses. 126, 316. 17 277, 17 18 Grants payable		15	Other assets. See Part IV, line 11		175.	15	60, 175.	
18 Grants payable		16	Total assets. Add lines 1 through 15 (must equal line	7, 691, 175.	16	7, 034, 212.		
Per		17	Accounts payable and accrued expenses			126, 316.	17	277, 176.
Tax-exempt bond liabilities. 2, 463, 825. 20 2, 444, 26 21 Escrow or custodial account liability. Complete Part IV of Schedule D. 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. 23 Secured mortgages and notes payable to unrelated third parties. 24 Unsecured notes and loans payable to unrelated third parties. 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. 26 Total liabilities. Add lines 17 through 25. 27 Organizations that follow FASB ASC 958, check here G. and complete lines 27, 28, 32, and 33. 28 Net assets without donor restrictions. 29 Capital stock or trust principal, or current funds. 20 2, 444, 26 20 2, 444, 26 21 21 21 21 21 21 21 21 21 21 21 21 21		18	Grants payable		18			
Escrow or custodial account liability. Complete Part IV of Schedule D		19	Deferred revenue	353, 967.	19	287, 216.		
Secured mortgages and notes payable to unrelated third parties. Unsecured notes and loans payable to unrelated third parties. 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. Total liabilities. Add lines 17 through 25. Organizations that follow FASB ASC 958, check here G and complete lines 27, 28, 32, and 33. Net assets with donor restrictions. Organizations that do not follow FASB ASC 958, check here G and complete lines 29 through 33. Capital stock or trust principal, or current funds.		20	Tax-exempt bond liabilities	2, 463, 825.	20	2, 444, 260.		
Secured mortgages and notes payable to unrelated third parties. Unsecured notes and loans payable to unrelated third parties. 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. Total liabilities. Add lines 17 through 25. Organizations that follow FASB ASC 958, check here G and complete lines 27, 28, 32, and 33. Net assets with donor restrictions. Organizations that do not follow FASB ASC 958, check here G and complete lines 29 through 33. Capital stock or trust principal, or current funds.	e.	21					21	
Secured mortgages and notes payable to unrelated third parties. Unsecured notes and loans payable to unrelated third parties. 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. Total liabilities. Add lines 17 through 25. Organizations that follow FASB ASC 958, check here G and complete lines 27, 28, 32, and 33. Net assets with donor restrictions. Organizations that do not follow FASB ASC 958, check here G and complete lines 29 through 33. Capital stock or trust principal, or current funds.	abilit	22	Loans and other payables to any current or former of key employee, creator or founder, substantial contributions and the controlled entity or family members of any of those payables.	fficer, direction of the direction of th	tor, trustee, %		22	
24 Unsecured notes and loans payable to unrelated third parties. 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. 26 Total liabilities. Add lines 17 through 25. Organizations that follow FASB ASC 958, check here G and complete lines 27, 28, 32, and 33. 27 Net assets without donor restrictions. Organizations that do not follow FASB ASC 958, check here G and complete lines 29 through 33. 29 Capital stock or trust principal, or current funds.	Ĭ	22				500,000	-	540 000
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. 26 Total liabilities. Add lines 17 through 25. Organizations that follow FASB ASC 958, check here G and complete lines 27, 28, 32, and 33. 27 Net assets without donor restrictions. Organizations that do not follow FASB ASC 958, check here G and complete lines 29 through 33. Organizations that do not follow FASB ASC 958, check here G and complete lines 29 through 33. 29 Capital stock or trust principal, or current funds.			. ,	•		300,000.	-	300,000.
26 Total liabilities. Add lines 17 through 25. Organizations that follow FASB ASC 958, check here G and complete lines 27, 28, 32, and 33. Net assets without donor restrictions. Organizations that do not follow FASB ASC 958, check here G and complete lines 29 through 33. 29 Capital stock or trust principal, or current funds. 3, 444, 108. 3, 444, 108. 26 3, 568, 79 X 27 547, 40 28 Net assets with donor restrictions. 3, 251, 532. 29 Capital stock or trust principal, or current funds.			Other liabilities (including federal income tax, payable	es to relate	d third parties.			147.
Organizations that follow FASB ASC 958, check here G and complete lines 27, 28, 32, and 33. Net assets without donor restrictions. Net assets with donor restrictions. Organizations that do not follow FASB ASC 958, check here G and complete lines 29 through 33. Capital stock or trust principal, or current funds.		26	•	•		3. 444. 108.	26	3, 568, 799.
and complete lines 27, 28, 32, and 33. 27 Net assets without donor restrictions. 28 Net assets with donor restrictions. Organizations that do not follow FASB ASC 958, check here G and complete lines 29 through 33. 29 Capital stock or trust principal, or current funds. 29 29			Organizations that follow FASB ASC 958, check here					
27 Net assets without donor restrictions. 28 Net assets with donor restrictions. Organizations that do not follow FASB ASC 958, check here G and complete lines 29 through 33. 29 Capital stock or trust principal, or current funds. 29 Paid-in or capital surplus, or land, building, or equipment fund. 30 Paid-in or capital surplus, or land, building, or equipment fund.	잍							
Net assets with donor restrictions. Organizations that do not follow FASB ASC 958, check here G and complete lines 29 through 33. 29 Capital stock or trust principal, or current funds. 29 Paid-in or capital surplus, or land, building, or equipment fund. 30 Paid-in or capital surplus, or land, building, or equipment fund.	<u> </u>							547, 407.
Organizations that do not follow FASB ASC 958, check here G and complete lines 29 through 33. 29 Capital stock or trust principal, or current funds	8	28				3, 251, 532.	28	2, 918, 006.
29 Capital stock or trust principal, or current funds	FE			eck here G	Ш			
30 Paid-in or capital surplus, or land, building, or equipment fund	ō	29	Capital stock or trust principal, or current funds				29	
(b)	ets	30	Paid-in or capital surplus, or land, building, or equipment of the surplus of the	nent fund			30	
31 Retained earnings, endowment, accumulated income, or other funds	SS	31	Retained earnings, endowment, accumulated income,	or other f	unds		31	
32 Total net assets or fund balances. 4, 247, 067. 32 3, 465, 41	1. 4	32	Total net assets or fund balances			4, 247, 067.	32	3, 465, 413.
33 Total liabilities and net assets/fund balances	ž	33	Total liabilities and net assets/fund balances				33	7, 034, 212.

Par	T XI Reconciliation of Net Assets								
	Check if Schedule O contains a response or note to any line in this Part XI				X				
1	Total revenue (must equal Part VIII, column (A), line 12)	1	4, 3	58, 0	19.				
2	Total expenses (must equal Part IX, column (A), line 25).	2	4, 9	11, 7	52.				
3	Revenue less expenses. Subtract line 2 from line 1	3	-5	53, 7	33.				
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		47, 0					
5	5 Net unrealized gains (losses) on investments								
6	Donated services and use of facilities	6		<u>43, 5</u>					
7	Investment expenses	7							
8	Prior period adjustments.	8							
9	Other changes in net assets or fund balances (explain on Schedule O). SEE SCHEDULE 0	9		15, 6	14.				
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,								
_	column (B))	10	<u>3, 4</u>	<u>65, 4</u>	<u>13.</u>				
Par	t 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: Cash X Accrual Other								
	If the organization changed its method of accounting from a prior year or checked 'Other,' explain								
on Schedule O.									
2 8	2 a Were the organization's financial statements compiled or reviewed by an independent accountant?								
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewe	d on a							
	separate basis, consolidated basis, or both:								
	Separate basis Consolidated basis Both consolidated and separate basis								
ŀ	Were the organization's financial statements audited by an independent accountant?		2 b	X					
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separa	te							
	basis, consolidated basis, or both: X Separate basis Consolidated basis Both consolidated and separate basis								
(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?		2 c	Х					
	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?									
ŀ	o If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required aud	it							
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits	· · · · · · · · · · · · · · · · · · ·	3 b						
BAA	TEEA0112L 09/22/21		Form	990 ((2021)				

SCHEDULE A (Form 990)

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.

Department of the Treasury Internal Revenue Service Name of the organization

Open to Public Inspection

OMB No. 1545-0047

2021

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

MONTER	KEY CULLEGE OF LAW					94-220242	1
Part I	Reason for Public Cha	arity Status. (All o	rganizations must	comple	ete this	s part.) See instru	ctions.
The organ	nization is not a private found	lation because it is: (For lines 1 through 12,	check o	nly one	box.)	
1 🗍	A church, convention of church	nes, or association of cl	nurches described in sec	tion 170	(b)(1)(A)	(i).	
2 X	A school described in section	n 170(b)(1)(A)(ii). (Att	ach Schedule E (Form	990).)			
	A hospital or a cooperative h				'0(b)(1)(A)(iii).	
4 H	A medical research organiza						Enter the hospital's
' Ц	name, city, and state:	non operator in conje	o.		u ooc		ino noopharo
5 							
	An organization operated for section 170(b)(1)(A)(iv). (Co	the benefit of a colle implete Part II.)	ge or university owned	or oper	ated by	a governmental unit d	escribed in
6 7	A federal, state, or local gov	· ·					
1 1	An organization that normally r in section 170(b)(1)(A)(vi). (eceives a substantial p Complete Part II.)	art of its support from a	governm	ental un	it or from the general pu	ıblic described
8 📙	A community trust described	. , , , ,		•			
9 📙	An agricultural research organi or university or a non-land-gran						
_	university:						
_	An organization that normally from activities related to its investment income and unrel June 30, 1975. See section	exempt functions, sub lated business taxable	ject to certain exception income (less section	ns; and	(2) no r	nore than 33-1/3% of i	its support from gross
11	An organization organized ar	nd operated exclusive	ly to test for public saf	ety. See	section	509(a)(4).	
	An organization organized ar or more publicly supported of lines 12a through 12d that do	organizations describe	d in section 509(a)(1) (r sectio	n 509(a)(2). See section 509(a	ut the purposes of one a)(3). Check the box on
a 🗌	Type I. A supporting organization organization (s) the power to recomplete Part IV, Sections A	on operated, supervised qularly appoint or elect	d, or controlled by its su	oported o	organizat	ion(s), typically by giving	g the supported ion. You must
b 🗌	Type II. A supporting organiz management of the supporting must complete Part IV, Secti	ation supervised or coorganization vested in	ontrolled in connection the same persons that of	with its control or	support	ted organization(s), by the supported organiza	having control or tion(s). You
с П	Type III functionally integrated organization(s) (see instructionally integrated organization (see instruction)	. A supporting organizat	ion operated in connection	n with, a A. D. an	nd functi d F.	onally integrated with, its	supported
d 🗌	Type III non-functionally integ functionally integrated. The of	rated. A supporting org	anization operated in col must satisfy a distribu	nnection	with its	supported organization(s) t and an attentiveness) that is not requirement (see
е 🗌	instructions). You must com Check this box if the organiz	ation received a writte	en determination from t	he IRS	that it is	a Type I, Type II, Typ	oe III functionally
	integrated, or Type III non-futer the number of supported						
	ovide the following information						
(i) Nar	me of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	organizat	s the ion listed governing nent?	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
				Yes	No		
(A)							
(B)							
(C)							
(D)							
(E)							

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.)

Sec	tion A. Public Support						
begi	ndar year (or fiscal year nning 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						
Sec	tion B. Total Support		_		_		
Cale begi	ndar year (or fiscal year nning 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 activ	vities, etc. (see in	structions)				
13	First 5 years. If the Form 990 is organization, check this box and	for the organization of the stop here	on's first, second,	third, fourth, or f	fifth tax year as a	section 501(c)(3)	G 🗌
Sec	tion C. Computation of Pu						
14	Public support percentage for 20			ine 11, column (f))	14	%
15	Public support percentage from	2020 Schedule A,	Part II, line 14				%
16a	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						
b	33-1/3% support test' 2020. If the and stop here. The organization						
17a	7a 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						
b	10%-facts-and-circumstances te or more, and if the organization organization meets the facts-and	meets the facts-a	and-circumstances	test, check this	box and stop here	e. Explain in Part '	VI how the
18	Private foundation. If the organi	zation did not che	eck a box on line	13, 16a, 16b, 17a	ı, or 17b, check th	is box and see in	structions G

Schedule A (Form 990) 2021 MONTEREY COLLEGE OF LAW

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 failed to qualify under Part II.	nization
fails to qualify under the tests listed below, please complete Part II.)	

Sec	tion A. Public Support						
Calend	dar 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						
	Total. Add lines 1 through 5 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						
С	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6.)						
	tion B. Total Support						
Calen	dar year (or fiscal year beginning in) G	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
	Amounts from line 6						
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
с 11	Add lines 10a and 10b. 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.)						
	Total support. (Add lines 9, 10c, 11, and 12.)						
	First 5 years. If the Form 990 is organization, check this box and	stop here		third, fourth, or f	ifth tax year as a	section 501(c)(3)	G 🗌
Sec	tion C. Computation of Pu					, ,	
15	Public support percentage for 20	• •	• • • • • • • • • • • • • • • • • • • •		•		<u>%</u>
16	Public support percentage from 2						%
	tion D. Computation of Inv						0/
	Investment income percentage f	•	• • •	•	***		<u>%</u>
18	Investment income percentage f						%
	33-1/3% support tests' 2021. If is not more than 33-1/3%, check	this box and stop	p here. The orgar	nization qualifies a	as a publicly supp	orted organization	ı G ∐
a	33-1/3% support tests' 2020. If the line 18 is not more than 33-1/3%						
20	Private foundation. If the organization						

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? 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.	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).	2		
За	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer lines 3b and 3c below.	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If 'Yes,' describe in Part VI when and how the organization made the determination.	3b		
С	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.	3с		
4a	Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.	4b		
С	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? 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).	5a		
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?	5b		
С	Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If 'Yes,' provide detail in Part VI.	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If 'Yes,' complete Part I of Schedule L (Form 990).	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If 'Yes,' complete Part I of Schedule L (Form 990).	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If 'Yes,' provide detail in Part VI.	9a		
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? If 'Yes,' provide detail in Part VI.	9b		
С	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? If 'Yes,' provide detail in Part VI.	9с		
0a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If 'Yes,' answer line 10b below.	10a		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)	10b		

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Par	Supporting Organizations (continued)				
11	Has the organization accepted a gift or contribution from any of the following persons?		Yes	No	
á	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below,	44			
	the governing body of a supported organization?	11a			
	o A family member of a person described on line 11a above?	11b 11c			
	E A 35% controlled entity of a person described on line 11a or 11b above? If 'Yes' to line 11a, 11b, or 11c, provide detail in Part VI. Stion B. Type I Supporting Organizations	110			
360	tion 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		103	110	
	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? 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.	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? 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.	2			
Sec	tion 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)? 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).	1			
Sec	tion D. All Type III Supporting Organizations				
	Did the consideration would be used of the conservation of the first day of the fifth would of the		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?				
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? If 'No,' explain in Part VI how					
	the organization maintained a close and continuous working relationship with the supported organization(s).	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? If 'Yes,' describe in Part VI the role the organization's supported organizations played				
<u></u>	in this regard.	3			
<u>Sec</u>	tion 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).				
á	The organization satisfied the Activities Test. Complete line 2 below.				
k	The organization is the parent of each of its supported organizations. Complete line 3 below.				
(The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see	instr :	uction	s).	
2	Activities Test. Answer lines 2a and 2b below.	1	Yes	No	
á	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? 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.	2a			
k	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? 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.	2b			
3	Parent of Supported Organizations. Answer lines 3a and 3b below.				
á	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.	3a			
k	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.	3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organical	anizat	ions	
1 Check here if the organization satisfied the Integral Part Test as a qualifying trust instructions. All other Type III non-functionally integrated supporting organization	on No	ov. 20, 1970 (explain ir t complete Sections A	Part VI). See 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 Check here if the current year is the organization's first as a non-functionally into (see instructions).	egrated	Type III supporting or	ganization
BAA		Sch	edule A (Form 990) 2021

Par	t V Type III Non-Functionally Integrated 509(a)(3) Si	upporting Organiza	tions <i>(continued</i>	1)	
Sec	tion D ' Distributions				Current Year
1	Amounts paid to supported organizations to accomplish exempt pu	ırposes		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 se		3		
4	Amounts paid to acquire exempt-use assets			4	
	Qualified set-aside amounts (prior IRS approval required ' provide	details in Part VI)		5	
6	Other distributions (describe in Part VI). See instructions.			6	
	Total annual distributions. Add lines 1 through 6.		dataila	7	
8	Distributions to attentive supported organizations to which the organization Part VI). See instructions.	on is responsive (provide	details	8	
9	Distributable amount for 2021 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
Sec	tion E ' Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributior Pre-2021	ns	(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 ' <i>explain in Part VI</i>). See instructions.				
3	Excess distributions carryover, if any, to 2021				
a	From 2016				
b	From 2017				
	From 2018				
	From 2019				
	From 2020				
1	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: \$				
а	Applied to underdistributions of prior years				
b	Applied to 2021 distributable amount				
	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, <i>explain in Part VI</i> . See instructions.				
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI.</i> See instructions.				
7	Excess distributions carryover to 2022. Add lines 3j and 4c.				
8	Breakdown of line 7:				
а	Excess from 2017				
	Excess from 2018				
С	Excess from 2019				
d	Excess from 2020				
	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.)

BAA TEEA0408L 08/31/21 Schedule A (Form 990) 2021

SCHEDULE D (Form 990)

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

Department of the Treasury Internal Revenue Service Name of the organization

MONTEREY COLLEGE OF LAW

				94-2202421			
Par	t Organizations Maintaining Donor	Advised Funds or Other	Similar Fun	ds or Accounts.			
	Complete if the organization answ	vered 'Yes' on Form 990,	Part IV, line	6.			
		(a) Donor advised fu	nds	(b) Funds and other accounts			
1	Total number at end of year						
2	Aggregate value of contributions to (during year)						
3	Aggregate value of grants from (during year)						
4	Aggregate value at end of year						
5	Did the organization inform all donors and don	or advisors in writing that the a	ccate hold in de	appar advised funds			
J	are the organization's property, subject to the	organization's exclusive legal of	ontrol?	Yes No			
6	Did the organization inform all grantees donor	s and donor advisors in writing	that grant fund	s can be used only			
	for charitable purposes and not for the benefit	of the donor or donor advisor.	or for any other	purpose conferring			
	impermissible private benefit?			Yes No			
Par				_			
	Complete if the organization answ			<u>1.</u>			
1	Purpose(s) of conservation easements held by	•	<u></u>				
	Preservation of land for public use (for example)	ole, recreation or education)		on of a historically important land area			
	Protection of natural habitat		Preservation	on of a certified historic structure			
	Preservation of open space						
2	Complete lines 2a through 2d if the organization hast day of the tax year.	neld a qualified conservation contrib	oution in the form	n of a conservation easement on the			
	last day of the tax year.			Held at the End of the Tax Year			
	Total number of conservation easements						
	Total acreage restricted by conservation ease			L			
	: Number of conservation easements on a certif			-			
C	Number of conservation easements included in structure listed in the National Register			2d			
3	Number of conservation easements modified, transtax year G	sferred, released, extinguished, or	terminated by th	ne organization during the			
4	Number of states where property subject to conse	rvation easement is located G		_			
5	Does the organization have a written policy re						
	and enforcement of the conservation easemer						
6	Staff and volunteer hours devoted to monitoring, i	inspecting, handling of violations, a	and enforcing cor	nservation easements during the year			
7	Amount of expenses incurred in monitoring, inspec G\$	ecting, handling of violations, and e	enforcing conserv	ration easements during the year			
8	Does each conservation easement reported or and section 170(h)(4)(B)(ii)?						
9	In Part XIII, describe how the organization repinclude, if applicable, the text of the footnote conservation easements.						
Par	0 1 11 14 1 1 1 0 11	ctions of Art, Historical Tivered 'Yes' on Form 990,	easures, or Part IV, line	Other Similar Assets. 8.			
1 a	If the organization elected, as permitted under historical treasures, or other similar assets hel Part XIII the text of the footnote to its financia	d for public exhibition, education	n, or research ir	atement and balance sheet works of art, n furtherance of public service, provide in			
k	Diff the organization elected, as permitted under historical treasures, or other similar assets held for following amounts relating to these items:	FASB ASC 958, to report in its or public exhibition, education, or re	revenue statem esearch in furthe	nent and balance sheet works of art, rance of public service, provide the			
	(i) Revenue included on Form 990, Part VIII,	line 1		G\$			
	(ii) Assets included in Form 990, Part X			G\$			
2	If the organization received or held works of art, hamounts required to be reported under FASB			cial gain, provide the following			
	Revenue included on Form 990, Part VIII, line						
k	Assets included in Form 990, Part X			G\$			

Part III Organizations Maintai	ning Collections	ot art, Historica	i ireasures, or	Other Similar Ass	ets (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		d Loan or ex	change program					
b Scholarly research		e Other						
c Preservation for future gener	ations							
4 Provide a description of the organiz Part XIII.	ation's collections and	explain how they furth	ner the organization's	exempt purpose in				
to be sold to raise funds rather the	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?							
Part IV Escrow and Custodia line 9, or reported an	Arrangements. (amount on Form	Complete if the (990, Part X, line	organization ans 21.	swered 'Yes' on Fo	rm 990, Part IV,			
1 a Is the organization an agent, trus on Form 990, Part X?					∏ Yes			
b If 'Yes,' explain the arrangement	in Part XIII and comp	plete the following ta	able:					
					Amount			
c Beginning balance				1c				
d Additions during the year				1d				
e Distributions during the year				1e				
f Ending balance				1f				
2 a Did the organization include an a	mount on Form 990,	Part X, line 21, for	escrow or custodial	account liability?	Yes No			
b If 'Yes,' explain the arrangement				-				
,		•	·					
Part V Endowment Funds. C	omplete if the ord	anization answe	red 'Yes' on Fo	rm 990, Part IV, lir	ne 10.			
	(a) Current year	(b) Prior year	(c) Two years back		(e) Four years back			
1 a Beginning of year balance	1, 346, 137.	1, 074, 165.	1, 022, 783		868, 094.			
b Contributions	28, 915.	27, 165.	16, 908		24, 629.			
	20, 7.0.	277 100.	10/ 700	7,000.	21,027.			
c Net investment earnings, gains, and losses	-110, 301.	270, 934.	50, 070	59, 318.	87, 757.			
d Grants or scholarships	24, 000.	27077011	00,070	3. 07,010.	1 37,707.			
e Other expenditures for facilities	24,000.				+			
and programs		26, 127.	15, 596	5. 2, 536.	23, 487.			
f Administrative expenses								
g End of year balance	1, 240, 751.	1, 346, 137.	1, 074, 165	5. 1, 022, 783.	956, 993.			
2 Provide the estimated percentage					•			
a Board designated or quasi-endowm	ent G 13	. 00 %						
b Permanent endowment G	78. 00 [%]	<u> </u>						
c Term endowment G	9. 00 %							
The percentages on lines 2a, 2b, ar		%.						
	•							
3 a Are there endowment funds not in to organization by:	he possession of the o	rganization that are h	eld and administered	for the	Yes No			
(i) Unrelated organizations					3a(i) X			
(ii) Related organizations					3a(ii) X			
b If 'Yes' on line 3a(ii), are the rela					3b			
4 Describe in Part XIII the intended	•	•			30			
		ation's endowment it	JIIUS. SEE PAR	<u> </u>				
Part VI Land, Buildings, and		Vaal as Fassa 00	00 Dant IV II.a.	11- C F 00	0 Dard V line 10			
Complete if the organi	zation answered	Yes on Form 99	0, Part IV, line					
Description of property	(in\	or other basis (lestment)	o) 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	n (d) must equal Forr	n 990, Part X, colur			3, 797, 683.			
BAA				Sched	ule D (Form 990) 2021			

Part VII Investments 'Other Securities.		N/A	
Complete if the organization answered			
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-o	of-year market value
(1) Financial derivatives			
(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 9	90, 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)			
<u>(4)</u>			
<u>(5)</u> (6)			
(7)			
(8)			
(9)			
(10)			
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) G			
Part IX Other Assets. Complete if the organization answered	N/A) Dart IV line 11d See Form 9	00 Dart Y line 15
·	scription	, rait iv, line iiu. See roini 7	(b) Book value
(1)	•		, ,
(2)			
(3)			
<u>(4)</u> (5)			
(6)			
(7)			
(8)			
(9)			
(10)	D) #= 45)		
Total. (Column (b) must equal Form 990, Part X, column (b) Part X Other Liabilities.	B) IIne 15.)	G	
Part X Other Liabilities. Complete if the organization answered 'Yes' on Fe	orm 990, Part IV, line 11	le or 11f. See Form 990, Part X, line 25	
	iption of liability		(b) Book value
(1) Federal income taxes			
(2) DELTA THETA PHI			147.
(3) (4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(10) (11)		G	147
(10)			

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. 2a -243, 535.						
b Donated services and use of facilities						
c Recoveries of prior year grants						
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						
b Other (Describe in Part XIII.)						
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	Retu					
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						
b Prior year adjustments						
c Other losses						
d Other (Describe in Part XIII.)						
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						
b Other (Describe in Part XIII.) 4 b						
c Add lines 4a and 4b		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 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.
BAA

Schedule D (Form 990) 2021

SCHEDULE E (Form 990)

Schools

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.

2021

Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

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

Employer identification number

94-2202421

MONTEREY	COLLEGE	0F	LAW

Part I YES NO 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?..... Χ 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?.... 2 Χ 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. 3 Χ THE COLLEGE INCLUDES NON-DISCRIMINATION POLICIES ON THE MAIN WEB SITE, ALL APPLICATION FORMS, AND IN THE OFFICIAL STUDENT HANDBOOK AND EMPLOYEE Does the organization maintain the following? a Records indicating the racial composition of the student body, faculty, and administrative staff? Χ 4 a b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?.... c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?..... d Copies of all material used by the organization or on its behalf to solicit contributions?..... Χ 4 d If you answered 'No' to any of the above, please explain. If you need more space, use Part II. Does the organization discriminate by race in any way with respect to: a Students' rights or privileges?.... 5 a Χ b Admissions policies? . . 5 b c Employment of faculty or administrative staff?..... d Scholarships or other financial assistance?.... 5 d e Educational policies?... 5 e 5 f g Athletic programs? 5 q h Other extracurricular activities?..... χ 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?... 6 a b Has the organization's right to such aid ever been revoked or suspended?..... 6 b If you answered 'Yes' on either line 6a or line 6b, explain on Part II. 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.....

Schedule E (Form 990) 2021 MONTEREY COLLEGE OF LAW 94-2202421

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.

BAA Schedule E (Form 990) 2021 TEEA3402L 06/30/21

SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0047

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.

Open to Public Inspection

MONTEREY COLLEGE OF LAW						94-220242	
Part I General Information on G	rants and Assist	ance					
 Does the organization maintain records the selection criteria used to award ti Describe in Part IV the organization's pr 	he grants or assistan	ce?		' eligibility for the grants	or assistance, and		X Yes No
Part II Grants and Other Assista				ornments Comple	to if the organizati	on answered 'V	oc' on
Form 990, Part IV, line 21							
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
<u>(1)</u>							
(2)							
(3)							
<u>(4)</u>							
(5)							
(6)							
(7)							
(7)							
<u>(8)</u>							
2 Enter total number of section 501(c)((3) and government o	rganizations listed	in the line 1 table	<u> </u>		G	0
3 Enter total number of other organizat	ions listed in the line	1 table				G	

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 SCHOLARSHI PS	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

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees G Complete if the organization answered 'Yes' on Form 990, Part IV, line 23. G Attach to Form 990.

Department of the Treasury Internal Revenue Service Name of the organization

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

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

MONT	EREY COLLEGE OF LAW		94-2202421			
Part						
				П	Yes	No
1 a C V	heck the appropriate box(es) if the organization provided any of III, Section A, line 1a. Complete Part III to provide any relevant	the following to or for a person listed on Fovant information regarding these items.	orm 990, Part			
[First-class or charter travel	Housing allowance or residence for	personal use			
Ī	Travel for companions	Payments for business use of pers	onal residence			
Ī	Tax indemnification and gross-up payments	Health or social club dues or initiat	ion fees			
Ī	Discretionary spending account	Personal services (such as maid, o	:hauffeur, chef)			
	any of the boxes on line 1a are checked, did the organization for elimbursement or provision of all of the expenses described		ain	1 b		
tr	id the organization require substantiation prior to reimbursingustees, and officers, including the CEO/Executive Director, in	regarding the items checked on line 1a?	?	2		
E	ndicate which, if any, of the following the organization used to es xecutive Director. Check all that apply. Do not check any bo stablish compensation of the CEO/Executive Director, but ex	oxes for methods used by a related orga	n's CEO/ nization to			
[Compensation committee	X Written employment contract				
	Independent compensation consultant	X Compensation survey or study				
	Form 990 of other organizations	X Approval by the board or compens	ation committee			
0	ruring the year, did any person listed on Form 990, Part VII, rganization or a related organization:	·				
	eceive a severance payment or change-of-control payment		<u> </u>	4 a		Χ
	articipate in or receive payment from a supplemental nonqu	•	<u> </u>	4 b		Χ
	articipate in or receive payment from an equity-based company	•		4 c		Х
If	'Yes' to any of lines 4a-c, list the persons and provide the	applicable amounts for each item in Par	t III.			
C	only section 501(c)(3), 501(c)(4), and 501(c)(29) organization	s must complete lines 5-9.				
5 F C	or persons listed on Form 990, Part VII, Section A, line 1a, did tontingent on the revenues of:	he organization pay or accrue any compen	sation			
	he organization?		<u> </u>	5 a		Χ
	ny related organization?			5 b		Χ
6 F	or persons listed on Form 990, Part VII, Section A, line 1a, did to tontingent on the net earnings of:	he organization pay or accrue any compen	sation			
	he organization?			6 a		Χ
b A	ny related organization?			6 b		Х
lf	'Yes' on line 6a or 6b, describe in Part III.		Ī			
7 F	or persons listed on Form 990, Part VII, Section A, line 1a, ayments not described on lines 5 and 6? If 'Yes,' describe i	did the organization provide any nonfixen	ed	7		Х
to	Vere any amounts reported on Form 990, Part VII, paid or a by the initial contract exception described in Regulations sectives,' describe in Part III.	tion 53.4958-4(a)(3)?		8		V
	·		<u> </u>	ō		Х
	'Yes' on line 8, did the organization also follow the rebuttable p ection 53.4958-6(c)?			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.

		(B) Breakdown of W-2 a	ind/or 1099-MISC and/o	or 1099-NEC compensation		(D) Nontaxable	(E) Total of columns(B)(i)-(D)	(F) Compensation in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(C) Retirement and other deferred compensation	benefits	columns(B)(i)-(D)	in column (B) reported as deferred on prior Form 990
MITCHEL L WINICK	(i)	<u>194, 664.</u>	0.	0.	0.	36, 532.	231, 196.	0.
1 DEAN	(ii)	0.	0.	0.	0.	0.	0.	0.
ELI ZABETH XYR	(i)	<u>143, 546.</u>	0.	0.	<u> </u>	<u>8, 623.</u>	<u>152, 169.</u>	0.
2 ASSOCIATE DEAN	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
3	(ii)							
4	(i) (ii)				 		 	
	(i)							
5	(ii)							1
	(i)							
6	(ii)							
	(i)						L	
7	(ii)							
	(i)				L		L	
8	(ii)							
	(i)						 -	
9	(ii)							
10	(i) (ii)							
10	(i)							
11	(ii)						 	
···	(i)							
12	(ii)						 -	1
	(i)							
13	(ii)						T	1
	(i)							
14	(ii)						T	1
	(i)				<u> </u>		L	<u> </u>
15	(ii)							
	(i)				L		L	
16	(ii)							
BAA			TEEA4102L 10/27	7/21			Schedule .	J (Form 990) 2021

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 Employer identification number 94-2202421 MONTEREY COLLEGE OF LAW Part I Bond Issues

Pa	rt i Bond issues														
	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue p	orice	(f) Desc	ription of p	urpose	Defe	g) eased	(h) beha issi		(i) Po finar	ooled ncing
										Yes	No	Yes	No	Yes	No
Α	CITY OF SEASIDE	94-6022439	NONE	12/01/2017	2, 550	, 000.	REFI NANCI I	NG			Х		Х		Х
В															
С															
D															
Pa	rt II Proceeds								1						
						Α		3		;			D)	
1	Amount of bonds retired														
2	Amount of bonds legally defeas														
3	Total proceeds of issue				. 2, 5	<u>50, 00</u>	0.								
4	Gross proceeds in reserve fund	S			-										
5	Capitalized interest from proceed														
6															
7	Issuance costs from proceeds					50,00	0.								
8		eds													
9	Working capital expenditures from	om proceeds													
10		eeds													
11	Other spent proceeds				. 2, 5	00,00	0.								
12	Other unspent proceeds				-										
13	Year of substantial completion.														
					Yes	No	Yes	No	Yes	No	о	Ye	s	N	0
14	Were the bonds issued as part of prior to 2018, a current refundir	a refunding issue of tax- ng issue)?	exempt bonds (or,	if issued	. X										
	Were the bonds issued as part of prior to 2018, an advance refun	ding issue)?				Х									
16	Has the final allocation of proce	eds been made?			. X										
17	Does the organization maintain of proceeds?	adequate books and re	ecords to support	t the final allocation	. X										

Part III Private Business Use

		A		В	(C		D
	Yes	No	Yes	No	Yes	No	Yes	No
							ł	
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		Х						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						
3 a Are there any management or service contracts that may result in private business use of bond-financed property?		Х						
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?		Х						
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?		Х						
8 a 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		%		<u></u> %		<u> </u>		%
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?	х							
Part IV Arbitrage								
•		A		В	(C		D
	Yes	No	Yes	No	Yes	No	Yes	No
Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		Х						
2 If 'No' to line 1, did the following apply?								
a Rebate not due yet?								
b Exception to rebate?								
c No rebate due?	Х							
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?		Х						

Part IV Arbitrage (continued)

•		Α		3		C)	
4 a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		No X	Yes	No	Yes	No	Yes	No	
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)?		Х		-		-			
b Name of provider									
c Term of GIC.									
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?									
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?	Х								
Part V Procedures To Undertake Corrective Action	-								
as the organization established written procedures to ensure that violations of federal tax		A	1	3		С		D	
as the organization established written procedures to ensure that violations of federal tax equirements are timely identified and corrected through the voluntary closing agreement program self-remediation isn't available under applicable regulations?		No	Yes	No	Yes	No	Yes	No	
art VI Supplemental Information. Provide additional information for response	s to ques	stions on	Schedule	K. See ii	nstructions	<u></u> S.			

SCHEDULE O

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.

2021

Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service 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 SCHOLARSHI PS AND HEI SLER MOOT COURT PROGRAM

Employer identification number

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

ORGANI ZATI ONAL DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE FOR PUBLIC

INSPECTION UPON WRITTEN REQUEST.

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

FORM 990, PART XII, LINE 2B

Schedule O (Form 990) 2021 Page 2

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.

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2021 FEDERAL BOOK DEPRECIATION SCHEDULE

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CLIENT 215242

MONTEREY COLLEGE OF LAW

1/23													02:1
NODESCRIPTION	DATE I	DATE COST/ SOLD BASIS	BUS.	CUR 179 BONUS .	SPECIAL DEPR. ALLOW	PRIOR 179/ BONUS/ SP_DEPR	PRIOR DEC. BAL DEPR	SALVAG /BASIS REDUCT _	DEPR. Basis	PRIOR DEPR.	MFTHOD	LIFE RATE	CURREN DEPR
FORM 990/990-PF													
AMORTIZATION													
102 2017 BOND ISSUANCE COSTS	12/15/17	86,344	_						86,344	31,658	S/L	10	
TOTAL AMORTIZATION		86,344		0	0	0	0	0	86,344	31,658			
BUILDINGS													
7 BAILEY COURT BUILDING	4/01/97	50,000							50,000	38,553	S/L	31.5	
12 2004 FORT ORD BUILDING	2/01/04	101,289							101,289	44,149	S/L	39	
16 2005 FT ORD BLDG IMPROV	2/01/05	1,681,102							1,681,102	711,232	S/L	39	
48 COMM JUSTICE CTR - BLDG	2/01/10	2,546,830							2,546,830	750,985	S/L	39	
93 FORD ORD BLDG IMPROVEMENT	7/07/14	82,051	_						82,051	14,903	S/L	39	
TOTAL BUILDINGS		4,461,272		0	0	0	0	0	4,461,272	1,559,822			1
FURNITURE AND FIXTURES													
1 FURNITURE & FIXTURES	VARIOUS	47,261							47,261	47,261	S/L	7	
4 1998 FAX MACHINE	1/01/98	536							536	536	S/L	7	
5 1999 VCR'S	VARIOUS	1,705							1,705	1,703	S/L	7	
10 2000 PROJECTOR/SCREEN	2/01/01	7,912							7,912	7,912	S/L	7	
18 2005 WINDOW COVERINGS	2/01/05	3,483							3,483	3,483	S/L	7	
19 2005 TELEPHONE SYSTEM	2/01/05	2,455							2,455	2,455	S/L	7	
20 2005 DONATED FURNITURE	2/01/05	1,045							1,045	1,045	S/L	7	
21 2005 FURNITURE	2/01/05	1,244							1,244	1,244	S/L	7	
24 2005 MANDELL-GISNET FURN	2/01/05	2,027							2,027	2,027	S/L	7	
27 2006 TELEPHONES	2/01/06	3,122							3,122	3,122	S/L	7	

6/14/23

2021 FEDERAL BOOK DEPRECIATION SCHEDULE

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IMPROVEMENTS

MONTEREY COLLEGE OF LAW

94-2202421 02:13PM

0/14/23																02.131 W
<u>NO</u>	DESCRIPTION	DATE <u>ACOUIRED</u> .	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	_MFTHOD_	LIFE.	_RATF	CURRENT DFPR
28	2006 COPIER	2/01/06		10,457							10,457	10,457	S/L	7		0
29	2006 PROJECTOR	2/01/06		1,922							1,922	1,922	S/L	7		0
37	2007 FURNITURE/FIXTURES	VARIOUS		58,411							58,411	58,411	S/L	7		0
41	07/08 FURNITURE/FIXTURES	VARIOUS		5,485							5,485	5,485	S/L	7		0
49	CJC USED FURNITURE	2/01/10		12,234							12,234	12,234	S/L	7		0
53	CJC JUDGE'S CHAIRS	2/01/10		652							652	652	S/L	7		0
54	CJC STANTIONS & ROPE	2/01/10		1,251							1,251	1,251	S/L	7		0
55	CJC FURNITURE	2/01/10		2,206							2,206	2,206	S/L	7		0
60	TSTNG CTR TABLES (10)	2/01/10		330							330	330	S/L	7		0
62	CJC FOLDING CHAIRS	2/01/11		200							200	200	S/L	7		0
63	O/SIDE WOOD TABLES/BENCHS	2/01/11		5,956							5,956	5,956	S/L	7		0
64	CJC LEED WALL PLAQUES	2/01/11		302							302	302	S/L	7		0
65	CJC BLINDS	2/01/11		3,002							3,002	3,002	S/L	7		0
66	BLINDS (MAIN BLDG)	2/01/11		1,513							1,513	1,513	S/L	7		0
69	CJC WALL PLACQUES (LEED)	2/01/11		1,285							1,285	1,285	S/L	7		0
86	LUXOR PRESNTN CART	2/01/12		304							304	304	S/L	5		0
87	DRY ERASE BDS	2/01/12		537							537	537	S/L	7		0
88	12 FLDNG TABLES FOR SC	2/01/12		1,249							1,249	1,249	S/L	7		0
89	3 MOBILE TV CARTS	2/01/12		864							864	864	S/L	5		0
95	FURNITURE & FIXTURES	7/21/14		4,829							4,829	4,829	S/L	7		0
103	FURN & FIX-KCL	2/01/18		3,184							3,184	1,592	S/L	7		455
109	FURNITURES & FIXTURES	2/01/20	_	9,096							9,096	1,949	S/L	7		1,299
	TOTAL FURNITURE AND FIXTURE			196,059		0	0	(0	0	196,059	187,318				1,754

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MONTEREY COLLEGE OF LAW

6/14/23															02:13PM
<u>NO</u>	DESCRIPTION	DATE ACOUIRED_	OST/ ASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	Prior 179/ Bonus/ Sp. Depr	PRIOR DEC. BAL DFPR.	SALVAG /BASIS REDUCT	DEPR. BASIS .	PRIOR DEPR.	MFTHOD	LIFE	_RATF	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 TELEMETRIX 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	195,369	95,563				6,251
LA	ND														
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	1	0 (0	900,000	0				0

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MONTEREY COLLEGE OF LAW

NO	DESCRIPTION	DATE <u>ACOUIRED</u>	DATE C	OST/ 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.	_MFTHOD_	LIFE _RAT	CURREN E DEPR
MACHINE	ERY AND EQUIPMENT														
9 REGIS	STRATION SOFTWARE	1/01/00		3,666							3,666	3,662	S/L	7	
11 2003	COMPUTERS	1/01/03		14,989							14,989	14,989	S/L	5	
22 2005	COMPUTERS	2/01/05		28,276							28,276	28,276	S/L	5	
23 2005	DONATED COMPUTER	2/01/05		455							455	455	S/L	5	
25 2005	MANDELL-GISNET COMP	2/01/05		1,469							1,469	1,469	S/L	5	
26 2005	GRANT EQUIPMENT	7/31/05		1,237							1,237	1,237	S/L	5	
31 2006	COMPUTERS	2/01/06		23,430							23,430	23,430	S/L	5	
32 2006	GISNET COMPUTER	2/01/06		1,107							1,107	1,107	S/L	5	
38 2007	COMPUTER EQUIPMENT	VARIOUS		6,632							6,632	6,632	S/L	5	
42 07/08	8 SOFTWARE	VARIOUS		955							955	955	S/L	3	
43 07/08	8 COMPUTERS	VARIOUS		2,402							2,402	2,402	S/L	5	
44 07/08	8 MANDELL COMPUTER	VARIOUS		569							569	569	S/L	5	
47 08/09	9 COMPUTER (MITCH)	8/01/08		946							946	946	S/L	5	
50 CJC I	MICROWAVE	2/01/10		212							212	212	S/L	7	
51 CJC I	DISHWASHER	2/01/10		379							379	379	S/L	7	
52 CJC F	FRIDGE	2/01/10		674							674	674	S/L	7	
56 CJC F	REFURB COMP & MONITRS	2/01/10		3,616							3,616	3,616	S/L	7	
57 CJC S	SONIC WALL SECURITY	2/01/10		3,614							3,614	3,614	S/L	7	
58 LAPT	OP (MITCH)	2/01/10		601							601	601	S/L	5	
59 INTER	rnal tape drive	2/01/10		628							628	628	S/L	5	
61 KYOC	CERA COPIER	2/01/10		9,096							9,096	9,096	S/L	7	
67 STAF	F IPADS (2)	2/01/11		1,096							1,096	1,096	S/L	5	
68 FACU	ILTY IPADS (22)	2/01/11		10,349							10,349	10,349	S/L	5	
70 CJC L	LASER PRINTER	2/01/11		164							164	164	S/L	5	
71 EPSO	ON MULTIMEDIA PROJECTR	2/01/11		481							481	481	S/L	5	

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MONTEREY COLLEGE OF LAW

4/23							DDIOD							02:13
NO.	DESCRIPTION	DATE <u>ACOUIRED</u>	DATE COST. SOLD BASIS			SPECIAL DEPR. ALLOW	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR	SALVAG /BASIS REDUCT	DEPR. Basis	PRIOR DEPR.	_MFTHOD_	LIFE_RATE	CURRENT DEPR.
72	PRESENTN CART (LUXOR)	2/01/11		153						153	153	S/L	7	
73	STAFF IPAD	2/01/11		673						673	673	S/L	5	
74	HP PROLIANT SERVER	2/01/11		l,117						4,117	4,117	S/L	5	
75	5 HP DSK-TP COMPUTERS	2/01/11		,100						4,100	4,100	S/L	5	
79	TV/DVD'S FOR SANTA CRUZ	2/01/12		,241						1,241	1,241	S/L	5	
80	NIKN COOL PIX DIG CAM (2)	2/01/12		281						281	281	S/L	5	
81	NEC V260 PROJECTORS (4)	2/01/12		,407						1,407	1,407	S/L	5	
82	3 SONY VIO LAPTOPS	2/01/12		,150						1,150	1,150	S/L	5	
83	3 FLAT SCR TV'S	2/01/12		,415						1,415	1,415	S/L	5	
84	REFURB IMAC 21.5"	2/01/12	:	2,179						2,179	2,179	S/L	5	
85	HP 6300 MT COMP (FOR MG)	2/01/12		,312						1,312	1,312	S/L	5	
90	5 IPAD II'S (STAFF)	8/15/11	:	2,652						2,652	2,386	S/L	5	
91	COMPUTER & TECH EQUIPMENT	8/01/12	!	5,017						5,017	5,017	S/L	5	
92	TELEPHONE SYSTEM	7/02/12	1!	,140						15,140	14,888	S/L	5	
94	COMPUTERS	8/08/13		882						882	882	S/L	5	
96	GISNET COMPUTERS	8/08/13	;	3,000						3,000	3,000	S/L	5	
98	COMPUTERS	7/31/15	:	,981						2,981	2,981	S/L	5	
99	COMPUTER	11/02/15		,496						1,496	1,496	S/L	5	
100	APPLE MACBOOK PRO - SLO	6/23/16		664						664	664	S/L	5	
101	COMPUTER - HEATHER	7/19/16		,299						1,299	1,299	S/L	5	
106	COMPUTERS-MCL	2/01/18		,157						6,157	4,309	S/L	5	
107	PRINTER COMM JUSTICE CTR	11/07/18	10	,512						10,512	5,781	S/L	5	:
108	COMPUTERS	2/01/20	1	,254						11,254	3,376	S/L	5	
	TOTAL MACHINERY AND EQUIPME		190	,125	0	0) () 0	196,125	181,146			

7	17	1	171
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MONTEREY COLLEGE OF LAW

6/14/23																02:13PM
NO	DESCRIPTION	DATE ACOUIRED	DATE SOLD	COST/ BASIS	BUS. PCT	CUR 179 BONUS	SPECIAL DEPR. ALLOW	Prior 179/ Bonus/ Sp. Depr	PRIOR DEC. BAL 	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR	_MFTHOD_	LIEE	RATE	CURRENT DEPR_
MISCE	LLANEOUS															
2 LIE	Brary	VARIOUS		64,947							64,947	64,947	S/L	7		0
97 SL	O LIBRARY	3/02/15		60,000							60,000	54,997	S/L	7		5,003
ТО	OTAL MISCELLANEOUS			124,947		0	0	() 0	0	124,947	119,944				5,003
TO	TAL DEPRECIATION			6,073,772		0	0	(0	0	6,073,772	2,143,793				133,288
GR	AND TOTAL AMORTIZATION			86,344		0	0	() 0	0	86,344	31,658				8,634
GR	AND TOTAL DEPRECIATION			6,073,772		0	0	(0	0	6,073,772	2,143,793				133,288

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CLIENT 215242	MONTEREY COLLEGE OF LAW	94-2202421
6/14/23		02:13PM
FORM 990, PART III, LINE 4E PROGRAM SERVICES TOTALS		
	PROGRAM SERVICES TOTAL FORM 990 SOURCE	
TOTAL EXPENSES GRANTS REVENUE	3, 453, 110. 3, 453, 110. PART IX, LINE 25, COL. 47, 804. 47, 804. PART IX, LINES 1-3, CO 4, 244, 515. 4, 244, 515. PART VIII, LINE 2, COL	L. B
FORM 990, PART IX, LINE 11G OTHER FEES FOR SERVICES		
COMPUTER SERVICES	(A) (B) (C) PROGRAM MANAGEMENT SERVI CES & GENERAL 234, 018. 99, 877. 124, 508. \$ 234, 018. \$ 99, 877. \$ 124, 508. \$	(D) FUND- RAI SI NG 9, 633. 9, 633.
FORM 990, PART IX, LINE 24E OTHER EXPENSES		
ACCREDITATION EQUIPMENT RENTAL GRADUATION AND RECEPTIONS POSTAGE REPAIRS & MAINTENANCE TELECOMMUNICATIONS	(A) (B) (C) MANAGEMENT SERVI CES & GENERAL FILE SERVI CES & GENERAL FIL	(D) JNDRAI SI NG 0.

2021 California Exempt Organization Annual Information Return

F	OF	RM	
	_	_	

199

	ear 2021 or fiscal year beginning (mm/dd/yyyy) $8/01/2021$, and ending (mm/dd/yyyy) $7/31/$		
Corporation/Or	ganization name	C	California corporation number
	EY COLLEGE OF LAW	_	0660829
	rmation. See instructions.	2	EIN 94-2202421
	(suite or room)	P	PMB no.
City	LONEL DURHAM ST		lip code
SEASIDE	E CA		93955
Foreign country	y name Foreign province/state/county	F	oreign postal code
	return		
	on 494/(a)(1) trust		.П П
@ 🔲 D	issolved Surrendered (Withdrawn) Merged/Reorganized		@ Yes X No
Enter date F Check ac	e: (mm/dd/yyyy) @ K Is the organization exempt under R&TC Section	n 2370´	1g? @ Yes X No
1 🔲 (Cash 2 X Accrual 3 Other from nonmember sources.	\$	}
	eturn filed? 1 @ 🔲 990T 2 @ 🔲 990-PF — 3 @ 🔲 Sch H (990) L _ Is the organization a limited liability company?		
	ner 990 series group filing? See instructions.	to rep	oort @ \ Yes \ X No
H Is this or	ganization in a group exemption	as the	IRS _
	what is the parent's name? O Is federal Form 1023/1024 pending?		
	Date filed with IRS		
Dort I	Complete Doubly upless and assuring to file this forms. Can Consul Information Double		
Part I	Complete Part I unless not required to file this form. See General Information B and C.	1	1 500 204
	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8		4,580,394.
Receipts	2 Gross dues and assessments from members and affiliates	3	56,753.
and Revenues	4 Total gross receipts for filing requirement test. Add line 1 through line 3.		30,733.
Revenues	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		
	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.
	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	
Filing	14 Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12 @	14	
Fee	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	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	t of my	knowledge and belief, it is true,
Sign Here	I Tale I Date		@ Telephone
	Signature of officer DEAN		831-582-4000
	Preparer's C Date Check if self-	ا ر	@ PTIN
Paid Preparer's	signature PATRICIA M. KAUFMAN CPA 6/14/23 employed GL		P00312047 @ Firm's FEIN
Use Only	Firm's name (or yours, if G 2511 CARDEN ROAD SUITE A-180		
	self-employed) 2311 GARDEN ROAD, SUITE A-160		77-0430195 @ Telephone
	MONTEREY, CA 93940		831-373-3337
	May the FTB discuss this return with the preparer shown above? See instructions		$\overline{}$
	• •		

MONTEREY COLLEGE OF LAW
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.

	regui	dicas of difficult of gross receipts	complete rait if or farms	or substitute information	•			
	1	Gross sales or receipts from all	business activities. See	instructions		@	1	
	2	Interest				@ [2	
_	3	Dividends				@	3	32,455.
Receipts from	4	Gross rents				@	4	
Other	5	Gross royalties				@	5	
Sources	6	Gross amount received from sal				@	6	303,424.
	7	Other income. Attach schedule.				@	7	4,244,515.
	8	Total gross sales or receipts from other :					8	4,580,394.
	9	Contributions, gifts, grants, and similar a				@	9	47,804.
	10	Disbursements to or for member				@	10	17,70011
	11	Compensation of officers, direct				@	11	363,200.
	12	Other salaries and wages				@	12	2,209,928.
Expenses	13	Interest				@	13	133,041.
and Disburse-	14	Taxes				@	14	
ments	15	Rents				@	15	206,483.
	'	Depreciation and depletion (See				@	_	303,872.
	16	Other expenses and disburseme				@	16 17	133,695.
	17					- L		1,513,729.
	18	Total expenses and disbursements. Add I					18	4,911,752.
Schedule	e L	Balance Sheet	Beginning of			nd c	of tax	cable year
Assets			(a)	(b)	(c)		0	(d)
				808,489.				432,000.
		receivable		300,724.			0	727,131.
		eivable						<u> </u>
		state government obligations						<u> </u>
		state government obligations						<u> </u>
		n other bonds		0.504.004				
		n stock		2,594,994.				2,222,322.
· ·	•	18						<u>~</u> D
		nents. Attach schedule					_	<u> </u>
•		ssets	5,174,945.		5,174,			
		ated depreciation	2,143,567.	3,031,378.	2,277,	262		2,897,683.
		······ <u>··</u>		900,000.				900,000.
12 Other	assets.	Attach schedule		55,590.			œ.	157,464.
13 Total	assets.			7,691,175.				7,034,212.
Liabilities	and n	et worth						
14 Accour	nts pay	able		126,316.				277,176.
15 Contrib	outions,	gifts, or grants payable					0	-
16 Bonds	and no	otes payable		2,463,825.			0	2,444,200.
		yable		500,000.			0	² 560,000.
18 Other	liabilitie	es. Attach schedule		353,967.				287,363.
19 Capital	stock	or principal fund					0	9
20 Paid-in	n or cap	pital surplus. Attach reconciliation					0	Ď
		ings or income fund		4,247,067.			Ø	3,465,413.
22 Total	liabiliti	es and net worth		7,691,175.				7,034,212.
Schedule	e M-							
		Do not complete this schedule		dule L, line 13, column	(d), is less than	n \$5	50,000	J.
		er books	75772001					
		le lax	20		h schedule SEE	ST	6	-243,535.
		ital lusses uvel capital gallis	<u>a)</u>	8 Deductions in this r	· ·			
		corded on books this year.	a	against book income			Ļ	
		IIC	<u> </u>					
-		orded on books this year not deducted	<u> </u>		d line 8		··	-243,535.
		Attacii scriedule		10 Net income per				
6 Total.	add lin	e 1 through line 5	-797,268.	Subtract line 9	from line 6			-553,733.

3652214 059 Side 2 Form 199 2021 CACA1112L 01/04/22

3885

Attach to	Form 100 or For	m 100W. FORI	и 199						Coliforn	mlo oo	avatla	
	orporation name California corporation number MONTEREY COLLEGE OF LAW 0660829											
									0660	0829	9	
Part I		pense Certain Pro							1		_	+0= 000
		under IRC Section								1	-	\$25,000
		ction 179 property	•							2	<u> </u>	****
		C Section 179 prop	-							3 4	-	\$200,000
		on. Subtract line 3								5	-	
6		axable year. Subtra	act line 4 from line							3		
	(a)	Description of property		(6) (ost (business i	use only)	(C) E	ected (LUSI			
				<u> </u>								
7 11-4		ted IDO Cestion 1	101)	<u> </u>		1 7						
		ted IRC Section 17	•			⋯ ——	ino 7			8	т-	
		IRC Section 179 p Enter the smaller			• • •					9	+	
		ved deduction from								10		
		itation. Enter the s								11	 	
		ense deduction. A			•	•				12		
		ed deduction to 20		-								
Part II	-	nd Election of Addit						2435	<u> </u>			
14	(a)	(b)	(c)	1	(d)	(e)	(f)		(<u>c</u>	n)		(h)
I	Description	Date acquired	Cost or		reciation	Depreciation	Life	or	Deprecia	ation	for	Additional first
(of property	(mm/dd/yyyy)	other basis		wed or wable in	method	rate		this	year		year depreciation
					er years							depreciation
FURNIT	TURE & FIX	VARIOUS	47,261.		47,261.	S/L		7				
LIBRAR	RY	VARIOUS	64,947.		64,947.	S/L		7				
1998 E	BAILEY COU	VARIOUS	16,946.		12,374.	S/L		32		5.	38.	
1998 E	FAX MACHIN	1/01/1998	536.		536.	S/L		7				
1999 V	VCR'S	VARIOUS	1,705.		1,703.	S/L		7				
15 Add	I the amounts in	column (g) and co	lumn (h). The total	of colu	mn (h) mav	not exceed	1					
		ions for line 14, co						5	133	3,28	38.	
Part III	Summary											
16 Tota	al: If the corporat	tion is electing:										
		ense, add the amo depreciation under					5 colum	nc (a	and (h)	\ or		
		lection is made), e									16	
•	•	aimed for federal p			-	107					17	
18 Dep	reciation adjustm	nent. If line 17 is g	reater than line 16,	, enter t	he differenc	e here and	on Form	100	or			
		line 6. If line 17 is line 12. (If Californ										
		Form 100 or Form									18	
Part IV	Amortization				<u>, , , , , , , , , , , , , , , , , , , </u>						•	
19	(a)	(b)	(c)		((d)	(e)		(f)			(g)
	Description	Date acquire	d Cost o		Amorti		R&TC		Period			Amortization
	of property	(mm/dd/yyyy) other bas	SIS	allowed or in earlie		Section (see ins		percenta	age		for this year
2017 1	BOND ISSUAN	NC 12/15/201	7 96	,344.		31,658.	461			10		8,634.
2017 1	DOND IDDOM	10 12/15/201	, , , , , ,	, 5 1 1 .		<u> </u>	1 101					0,031.
								\dashv			<u> </u>	
								+				
20 Tota	al Add the amou	nts in column (g).			I		1			20	1	8,634.
		aimed for federal p								21	+	0,034.
			•								1	
ZZ AMC Forr	oruzation adjustn m 100W, Side 1.	nent. If line 21 is g line 6. If line 21 is	less than line 20,	, enter t enter th	ne umerenc e difference	here and	on Form	ເປປ 100 ດ	r l			
Forn	m 100W, Side 2,	line 12	<u> </u>							22	<u> </u>	

3885

Corporation name Control to make the Control of Bayes and Section 199 Part I Election To Expense Certain Property Under IRC Section 179 1 Maximum deduction under IRC Section 179 for California	Attach to Form 100 or Fo	rm 100W. FORI	и 199										
Part Election 10 Exponse Certain Property Under IRC Section 179	Corporation name												
1 Maximum deduction under IRC Section 179 for California	MONTEREY COLLEGE	E OF LAW						066	0829				
2 Total cost of IRC Section 179 property placed in service. 3 Threshold cost of IRC Section 179 property before reduction in limitation. 4 Reduction in limitation Subtract line 3 from line 2, if zero or less, enter -0. 5 Dollar limitation for taxable years. Subtract line 4 from line 1, if zero or less, enter -0. 5 (a) Description of property 7 Listed property (elected IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Tentative deduction. Enter the smaller of line 5 or line 8. 9 Tentative deduction. Enter the smaller of line 5 or line 8. 10 Carryover of disallowed deduction from prior taxable years. 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. 11 Business income limitation of Additional First Year Depreciation Deduction to Under RRIC Section 24356. 14 (a) (b) Description Date acquired (nm/dd/yyyy) or coher basis allowed deduction to define years and the section of Additional First Year Depreciation Deduction to Under RRIC Section 24356. 14 (a) (b) Description Date acquired (nm/dd/yyyy) or lone basis allowable in additional Property or land the section of Additional First Year Depreciation Deduction Under RRIC Section 24356. 1999 ARCH FEES VARIOUS 4,529. 1999 ARCH FEES VARIOUS 4,7529. 1990 Architecture of Additional First Year Depreciation Column (n	Part I Election To E	xpense Certain Pro	perty Under IRC S	ection 1	79								
3 \$200,000										\$25,000			
4 Roduction in limitation Subtract line 3 from line 2. If zero or less, enter -0- 5 Dollar limitation for laxable years. Subtract line 4 from line 1. If zero or less, enter -0- 6 (a) Description of property (elected IRC Section 179 cost). 7 Listed property (elected IRC Section 179 property, Add amounts in column (c), line 6 and line 7			•										
5 Dollar limitation for taxable year. Subtract line 4 from line 1. if zero or less, enter -0			-						-	\$200,000			
6 (a) Description of property (elected IRC Section 179 cost) 7 Listed property (elected IRC Section 179 property. Add amounts in column (c), line 6 and line 7									-				
7 Listed property (elected IRC Section 179 cost). 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. 9 Total elected cost of IRC Section 179 property. 10 Carryover of disallowed deduction from prior taxable years. 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. 11 1 12 13 Carryover of disallowed deduction to 2002. Add line 9 and line 10, but do not enter more than line 11. 11 2 13 Carryover of disallowed deduction of 2002. Add line 9 and line 10, less line 12. 12 13 Carryover of disallowed deduction to 2002. Add line 9 and line 10, less line 12. 13 1			act line 4 from line						5				
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 14 (a) (b) (c) (c) (c) (c) (c) (c) (d) (d) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e	6 (a)	Description of property		(b) Co	ost (business i	use only)	(c) Elected	d cost					
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 14 (a) (b) (c) (c) (c) (c) (c) (c) (d) (d) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e													
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 14 (a) (b) (c) (c) (c) (c) (c) (c) (d) (d) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e													
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 14 (a) (b) (c) (c) (c) (c) (c) (c) (d) (d) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e													
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 14 (a) (b) (c) (c) (c) (c) (c) (c) (d) (d) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e													
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10 Carryover of disallowed deduction from prior taxable years. 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. 12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11. 13 Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12. 14 (a) Description of property (minddi)yyyy) (a) Cost or Other basis of this property (minddi)yyyy) (minddi)yyyy) (a) Description of property (minddi)yyyy) (minddi)yyy) (a) Description of property (minddi)yyyy) (a) Description of property (minddi)yyyy) (b) Date acquired (c) Other basis of this year depreciation between the property of this year depreciation of this year (a) Depreciation of allowed in earlier years (b) Depreciation (b) Depreciation (c)									-				
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5									⊢				
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11													
13 Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12					•	,							
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 allowed or of property (mm/dd/yyyy) (c) Date acquired	-								12				
14 (a) (b) Description Date acquired (Cost or other basis allowed or allowable in of property (mm/dd/yyyy) and other basis allowed or allowable in method in this year depreciation of property (mm/dd/yyyy) and the pasis allowed or allowable in method in this year depreciation of this year depreciation of property (mm/dd/yyyy) and the pasis allowed or allowable in method in this year depreciation of this year of this year depreciation of this year of this ye)E4					
Description of property (mm/dd/yyyy) other basis allowed or allowable in earlier years and this year of this year depreciation of property (mm/dd/yyyy) other basis allowed or allowable in earlier years and this year depreciation of the year of the year depreciation of this year depreciation of this year depreciation of the year of this year depreciation		1	<u> </u>	I			1		>	1 (1-)			
of property (mm/dd/yyyy) other basis allowed or allowable in earlier years 1999 ARCH FEES VARIOUS 4,529. 3,239. S/L 32 1,444. 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). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h). The total of column (h) may not exceed \$2,000. See instructions for 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 (fine depreciation in 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) (b) (c) (c) (c) (d) (d) (e) (f) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g				Denr				Denrecia	g) ation for				
1999 ARCH FEES				allo	wed or					year			
1999 ARCH FEES										depreciation			
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. 5/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). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h). The total of column (h) may not exceed \$2,000. See instructions for line 15, column (g) or Additional first year depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100 or Form 100 may for his year line 15, column (g). The foliation of property line 16, line 17 is less than line 20, enter the difference here and on Form 100 or line 16, enter the difference here and on Form 100 or line 16, line 16, line 21 is less than line 20, enter the difference here and on Form 100 or line 16, line 16, line 21 is less than line 20, enter the difference here and on Form 100 or line 16, line 16, line 2	1999 ARCH FEES	VARIOUS	4.529.	Carne		S/L	32		144				
LAND-BAILEY COU 4/01/1997 65,000. 0		i	-				 						
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). 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, column (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g). 17 Total depreciation claimed for federal purposes from federal Form 4562, line 22. 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.) 19 (a) Description of property Date acquired (mm/dd/yyyy) other basis of the bas					, , , , , , ,				,				
2000 PROJECTOR 2 / 01 / 2001 7 , 912 7 , 912 S/L 7					3.662.	S/Ti							
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). 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 (in one election is made), enter the amount from line 15, column (g). 17 Total depreciation claimed for federal purposes from federal Form 4562, line 2. 18 Depreciation adjustment. If line 17 is greater 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) other basis allowed or allowable in earlier years (see instr) 20 Total. Add the amounts in column (g). 21 Total amortization claimed for federal purposes from federal Form 4562, line 44. 22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100 or Form 100W, Side 1, line 6. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100 or Form 100W, Side 1, line 21 is less than line 20, enter the difference here and on Form 100 or Form 100 or Form 100W, Side 1, line 21 is less than line 20, enter the difference here and on Form 100 or 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 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 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 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W.													
\$2,000. See instructions for line 14, column (h)				of colum		•							
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). 17 Total 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) (b) (c) (c) Amortization 19 (a) (b) (c) Amortization of property Date acquired (mm/dd/yyyy) other basis of hearing percentage in earlier years (see instr) 20 Total. Add the amounts in column (g). 20 Total amortization claimed for federal purposes from federal Form 4562, line 44. 21 Total 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 1, line 6. If line 21 is less 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 1, line 6. If line 21 is less 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													
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). 17 Total depreciation claimed for federal purposes from federal Form 4562, line 22. 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 (mm//dd/yyyy) other basis allowed or allowable in earlier years (see instr) 20 Total. Add the amounts in column (g). 21 Total amortization claimed for federal purposes from federal Form 4562, line 44. 22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or 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 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 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 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 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.			, ,				•						
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). 17 Total depreciation claimed for federal purposes from federal Form 4562, line 22. 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 (mm//dd/yyyy) other basis allowed or allowable in earlier years (see instr) 20 Total. Add the amounts in column (g). 21 Total amortization claimed for federal purposes from federal Form 4562, line 44. 22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or 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 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 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 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 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.		tion is electing:											
Depreciation (if no election is made), enter the amount from line 15, column (g)	IRC Section 179 exp	pense, add the amo	unt on line 12 and	line 15,	column (g)) or		(-) (-)	、l				
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22													
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) (b) (c) Cost or Other basis (c) Amortization allowed or allowable in earlier years (see instr) 20 Total. Add the amounts in column (g). 21 Total amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Fo	, ,	,,			•	137							
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.) Part IV Amortization 19 (a) (b) (c) (c) (d) (d) (e) (R&TC) Period or percentage in earlier years (see instr) 20 Total. Add the amounts in column (g)	•		•										
state adjustments on Form 100 or Form 100W, no adjustment is necessary.) Part IV Amortization 19 (a) (b) (c) (cost or other basis allowed or allowable in earlier years are in earlier years.) 20 Total. Add the amounts in column (g). 21 Total 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 1,	line 6. If line 17 is	less than line 16,	enter the	e difference	here and o	n Form 100	or					
Part IV Amortization 19 (a) (b) (c) Cost or other basis allowed or allowable in earlier years (see instr) 20 Total. Add the amounts in column (g). 21 Total 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 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or									18				
19 (a) Description of property Date acquired (mm/dd/yyyy) Other basis Date acquired (mm/dd/yyyy)		11 101111 100 01 1 011	ir room, no aajasti	110111 15 1	100033413.7								
Description of property Date acquired (mm/dd/yyyy) Date acquired (mm/dd/yyyyy) Date acquired (mm/dd/yyyyy) Date acquired (mm/dd/yyyyy) Date acquired (mm/dd/yyyyy) Amortization allowed or allowable in earlier years Period or percentage Amortization for this year 20 Total. Add the amounts in column (g). 21 Total amortization claimed for federal purposes from federal Form 4562, line 44. 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		(b)	(c)		((4)	(e)	(f)		(a)			
of property (mm/dd/yyyy) other basis allowed or allowable in earlier years Section (see instr) percentage for this year 20 Total. Add the amounts in column (g)	Description	Date acquire	d Cost o	r					or				
20 Total. Add the amounts in column (g)	of property	(mm/dd/yyyy) other bas	sis				percenta	age				
Total amortization claimed for federal purposes from federal Form 4562, line 44					III earlie	er years	(see ilisti)						
Total amortization claimed for federal purposes from federal Form 4562, line 44													
Total amortization claimed for federal purposes from federal Form 4562, line 44		-											
Total amortization claimed for federal purposes from federal Form 4562, line 44													
Total amortization claimed for federal purposes from federal Form 4562, line 44													
Total amortization claimed for federal purposes from federal Form 4562, line 44													
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									\vdash				
Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or			•						21				
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 Amortization adjustn	nent. If line 21 is g	reater than line 20,	, enter th	ne differenc	e here and	on Form 10	0 or					
	Form 100W, Side 1, Form 100W, Side 2,	line 12			erence	allu 0			22				

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Attach to Form 100 or Form Corporation name	rm 100W. FORM	и 199					Colifor	nia cornerat	ion number
•								nia corporat	ion number
MONTEREY COLLEGE							066	0829	
	xpense Certain Pro								
1 Maximum deduction								1	\$25,000
2 Total cost of IRC Se		•						2	****
3 Threshold cost of IR		-						3	\$200,000
4 Reduction in limitation								4 5	
5 Dollar limitation for		act line 4 from line						5	
<u>6</u> (a)	Description of property		(b) C	ost (business i	use only)	(c) Electe	d cost		
7 Listed property (electron)		•							
8 Total elected cost of								8	
9 Tentative deduction.								9	
10 Carryover of disallov								10	
11 Business income lim				•	,			11	
12 IRC Section 179 exp					_			12	
13 Carryover of disallov							DE /		
· · · · · · · · · · · · · · · · · · ·	nd Election of Additi		reciation I			1	1	`	1 "
14 (a) Description	(b) Date acquired	(c) Cost or	Donr	(d) eciation	(e) Depreciation	(f) Life or	Deprecia	g) ation for	(h) Additional first
of property	(mm/dd/yyyy)	other basis		wed or	method	rate		year	year
,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			vable in				,	depreciation
				er years		_			
2003 COMPUTERS	1/01/2003	14,989.		14,989.	S/L	5			
2004 FORT ORD B	2/01/2004	101,289.	<u> </u>	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 \$2,000. See instruct									
Part III Summary						•			
16 Total: If the corpora									
IRC Section 179 exp						Г!···	(a) and (b		
Additional first year Depreciation (if no e									
17 Total depreciation of	•			-	10,				
18 Depreciation adjustn		•						··· ···	
Form 100W, Side 1,	line 6. If line 17 is	less than line 16,	enter the	e difference	here and	on Form 100	or		
Form 100W, Side 2,								18	
Part IV Amortization	1 FORM 100 OF FORM	n 100w, no aujustr	nent is i	necessary.)				10	
	(b)	(a)	1	- //	d)	(0)	Æ		(a)
19 (a) Description	Date acquire	d (c) Cost o	or I	Amorti		(e) R&TC	(f) Period	or	(g) Amortization
of property	(mm/dd/yyyy	other ba		allowed or	allowable	Section	percenta		for this year
				in earlie	er years	(see instr)			
20 Total. Add the amou	ınts in column (g).							20	
21 Total amortization c								21	
22 Amortization adjustn		•		•					
Form 100W, Side 1, Form 100W, Side 2,	line 6. If line 21 is	less than line 20,	enter the	e difference	here and	on Form 100	or	22	
								•	

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	to Form 100 or For	m 100W. FORI	4 199							
Corpora	tion name							Califor	nia corpora	tion number
MON	TEREY COLLEGE	OF LAW						066	0829	
<u>Part</u>	Election To Ex	pense Certain Pro	perty Under IRC S	ection 1	79					
	Maximum deduction								1	\$25,000
	Total cost of IRC Sec		-						2	
	Threshold cost of IRO		-						3	\$200,000
	Reduction in limitatio			-					4	
	Dollar limitation for ta		act line 4 from line						5	
6	(a)	Description of property		(b) Co	st (business u	use only)	(c) Elected	d cost		
	Listed property (elect		•							
	Total elected cost of								8	
	Tentative deduction.								9	
	Carryover of disallow		•						10 11	
	Business income lim IRC Section 179 exp				•	•			12	
	Carryover of disallow					_		<u> </u>	12	
Part			onal First Year Dep					156		
14	(a)	(b)	(c)	1	(d)	(e)	(f)		7)	(b)
14	Description	Date acquired	Cost or		eciation	Depreciation	Life or	Deprecia	g) ation for	(h) Additional first
	of property	(mm/dd/yyyy)	other basis		wed or	method	rate	this	year	year
					able in er years					depreciation
200	5 FT ORD BLD	2/01/2005	1,681,102.		1,232.	S/L	39	4:	3,105.	
	5 FORT ORD B	2/01/2005	7,821.		3,349.	S/L	39		201.	
	5 WINDOW COV	2/01/2005	3,483.		3,483.	S/L	7			
200		2/01/2005	2,455.		2,455.	S/L	7			
	5 DONATED FU	2/01/2005	1,045.		1,045.	S/L	7			
	Add the amounts in			of colum			<u> </u>			
	\$2,000. See instruction									
Part			, ,							
16	Total: If the corporat	ion is electing:								
	IRC Section 179 exp	ense, add the amo	unt on line 12 and	line 15,	column (g)	or	E oolumno ((a) and (h	١ ٥٣	
	Additional first year of Depreciation (if no el									
	Total depreciation cla	,,			•	137				
	Depreciation adjustm		•							
	Form 100W, Side 1,	line 6. If line 17 is	less than line 16,	enter the	e difference	here and o	n Form 100	or		
	Form 100W, Side 2, state adjustments on								18	
Part										
19	(a)	(b)	(c)		(0	<u>d)</u>	(e)	(f)		(g)
	Description	Date acquire	d Cost o		Amorti	zation	R&TC	Period		Amortization
	of property	(mm/dd/yyyy) other bas	SIS	allowed or in earlie		Section (see instr)	percenta	age	for this year
					iii oaiiic	n yours	(300 11311)			
				-						
				+						
20	Total. Add the amou	nts in column (a)							20	
									21	
	Total amortization cla		•						-	
22	Amortization adjustm Form 100W, Side 1,	ient. IT line 21 is g line 6. If line 21 is	reater than line 20, less than line 20	, enter tr enter the	ie airrerenc e difference	e nere and here and o	on Form 10 on Form 100	or or		
	Form 100W, Side 2,	line 12							22	

3885

Attach to Form 100	or Form	100W. FORM	1 199					Lour			
Corporation name								Califo	rnia cor	rporation	n number
MONTEREY CO	LLEGE (OF LAW						066	0829	9	
Part I Electio	n To Expe	nse Certain Pro	perty Under IRC S	Section 1	179						
			179 for California								\$25,000
			placed in service.								
			erty before reduct							<u> </u>	\$200,000
			from line 2. If zero		•				-	-	
			act line 4 from line						5		
6	(a) Des	scription of property		(b) C	ost (business ı	use only)	(c) Elected	d cost	4		
									4		
									4		
									4		
									_		
7 Listed proper	ty (elected	I IRC Section 17	'9 cost)			7					
8 Total elected	cost of IR	C Section 179 p	roperty. Add amou	ınts in c	olumn (c), li	ine 6 and li	ne 7		-		
			of line 5 or line 8.						_		
_			prior taxable year							1	
			maller of business		•	•			11	-	
	-		ld line 9 and line 1						12		
			22. Add line 9 and					· · ·			
	ation and i	1	onal First Year Dep	reclation			T				
14 (a) Description	_ _	(b) Date acquired	(c) Cost or	Don	(d) eciation	(e)	(f) Life or	Depreci	g)	for	(h) Additional first
of proper		mm/dd/yyyy)	other basis		wed or	Depreciation method	rate		year	101	year
	' `	(allov	vable in		1		,		depreciation
				earli	er years						
2005 FURNIT		2/01/2005	1,244.		1,244.	S/L	7				
2005 COMPUT		2/01/2005	28,276.		28,276.	S/L	5				
2005 DONATE		2/01/2005	455.		455.	S/L	5			_	
2005 MANDEL		2/01/2005	2,027.		2,027.	S/L	7				
2005 MANDEL	L-GI 2	2/01/2005	1,469.		1,469.	S/L	5				
			umn (h). The total								
Part III Summa		•	, ,								
16 Total: If the		n is electing:									
IRC Section	179 expens	se, add the amo	unt on line 12 and	line 15	column (g)	or	E!	()			
			R&TC Section 243 nter the amount from							16	
•	•	•	urposes from fede		-	10,				17	
			eater than line 16		•						
Form 100W,	Side 1, line	e 6. If line 17 is	less than line 16,	enter th	e difference	here and o	on Form 100	or			
			nia depreciation an n 100W, no adjustr							18	
Part IV Amorti		onn 100 or 1 om	1 100W, 110 aujusti	HEIR IS	necessary.)					10	
19 (a		(b)	(c)		(0	4)	(e)	(f)		1	(g)
	iption	Date acquire		or	Amorti		R&TC	Period	d or		Amortization
of pro	perty	(mm/dd/yyyy)) other ba	sis	allowed or		Section	percent	age		for this year
-					in earlie	er years	(see instr)			+	
										 	
										1	
										-	
-											
20 Total. Add th	e amounts	s in column (g)							20		
21 Total amortiz	ation claim	ned for federal p	urposes from fede	ral Forn	n 4562, line	44			21		
22 Amortization	adjustmen	t. If line 21 is gr	reater than line 20	, enter t	he differenc	e here and	on Form 10	0 or			
Form 100W,	Side 1, line	e 6. If line 21 is	less than line 20,	enter th	e difference	here and o	on Form 100	or			
Form 100W,	Side 2, line	e 12							22		

3885

Attach to Form 100 or For	rm 100W. FORM	ſ 199									
orporation name California corporation number MONTEREY COLLEGE OF LAW 0660829											
	OF LAW					066	0829				
	xpense Certain Pro										
1 Maximum deduction							1	\$25,000			
2 Total cost of IRC Se							2	****			
3 Threshold cost of IR		-					3	\$200,000			
4 Reduction in limitation5 Dollar limitation for			•				5				
	Description of property	act line 4 from line	(b) Cost (business		(c) Elected		J				
(a)	Description of property		(b) Cost (business	use only)	(C) LIECTEL	LUSI					
				+							
				+							
				+							
7 Listed property (elec	ted IRC Section 17	(0 cost)		7							
8 Total elected cost of		,			ne 7		8				
9 Tentative deduction.	-						9				
10 Carryover of disallov							10				
11 Business income lim	nitation. Enter the s	maller of business	income (not less t	han zero) o	r line 5		11				
12 IRC Section 179 exp	ense deduction. Ac	ld line 9 and line 1	0, but do not enter	more than	line 11		12				
13 Carryover of disallov											
Part II Depreciation a	nd Election of Additi	onal First Year Dep	reciation Deduction	Under R&TC	Section 243	56					
14 (a)	(b)	(c) Cost or	(d)	(e)	(f)	(C		(h)			
Description of property	Date acquired (mm/dd/yyyy)	other basis	Depreciation allowed or	Depreciation method	Life or rate	Deprecia this		or Additional first year			
1 1 7	, ,,,,,,		allowable in				,	depreciation			
200E GD33E F011E	F /21 /200F	1 000	earlier years	G /T				+			
2005 GRANT EQUI	7/31/2005	1,237.	1,237.	S/L	5						
2006 TELEPHONES	2/01/2006	3,122.	3,122.	S/L	7						
2006 COPIER	2/01/2006	10,457.	10,457.	S/L	7						
2006 PROJECTOR	2/01/2006	1,922.	1,922.	S/L	7						
2006 FLAG POLES	2/01/2006	1,573.	1,573.	S/L	7						
15 Add the amounts in \$2,000. See instruct											
Part III Summary											
16 Total: If the corpora			U 45 (N							
IRC Section 179 exp Additional first year	dense, add the amo depreciation under	unt on line 12 and R&TC Section 243	ine 15, column (g 56, add the amoun	ı) or ıts on line 1	5, columns (a) and (h) or				
Depreciation (if no e								5			
17 Total depreciation cl		•	•				17	7			
18 Depreciation adjustn Form 100W, Side 1,	nent. If line 17 is gr	eater than line 16,	enter the difference	ce here and	on Form 10	0 or					
Form 100W, Side 1,	line 12. (If Californ	nia depreciation am	nounts are used to	determine r	net income b	efore					
state adjustments or							18	3			
Part IV Amortization											
19 (a) Description	(b) Date acquire	d (c) Cost o	r (d) ization	(e) R&TC	(f) Period	or	(g)			
of property	(mm/dd/yyyy)			r allowable	Section	percenta	-	Amortization for this year			
	. 3333.		in earli	er years	(see instr)	•					
20 Total. Add the amou	ınts in column (g)						20				
21 Total amortization c	laimed for federal p	ourposes from fede	ral Form 4562, line	44			21				
22 Amortization adjustn	nent. If line 21 is gr	reater than line 20,	enter the difference	ce here and	on Form 10	0 or					
Form 100W, Side 1, Form 100W, Side 2,	line 6. If line 21 is	iess than line 20,	enter the difference	e nere and o	on Form 100	or	22				
10070, Side 2,											

3885

	to Form 100 or For	m 100W. FORM	и 199							
Corpora	tion name							Califor	nia corporat	ion number
MON	TEREY COLLEGE	OF LAW						066	0829	
<u>Part</u>	Election To Ex	pense Certain Pro	perty Under IRC S	ection 1	79					
	Maximum deduction								1	\$25,000
	Total cost of IRC Se		-						2	
	Threshold cost of IR		-						3	\$200,000
	Reduction in limitation								4	
	Dollar limitation for to		act line 4 from line						5	
6	(a)	Description of property		(b) Co	ost (business i	use only)	(c) Electe	d cost		
	Listed property (elec		•							
	Total elected cost of	•							8	
	Tentative deduction.								9	
	Carryover of disallow								10 11	
	Business income lim IRC Section 179 exp				•				12	
	Carryover of disallow								12	
Part			onal First Year Dep					356		
14	(a)	(b)	(c)	I	(d)	(e)	(f)	Ι .	~)	(b)
14	Description	Date acquired	Cost or	Depr	eciation	Depreciation	Life or	Deprecia	g) ation for	(h) Additional first
	of property	(mm/dd/yyyy)	other basis		wed or	method	rate	this	year	year
					vable in er years					depreciation
2006	5 COMPUTERS	2/01/2006	23,430.		23,430.	S/L	5			
2006	GISNET COM	2/01/2006	1,107.		1,107.	S/L	5			
	7 MAIN LINE	7/31/2007	6,259.		4,695.	S/L	20		313.	
200		2/28/2007	32,100.		23,273.	S/L	20		1,605.	
200		3/31/2007	8,329.		5,999.	S/L	20	1	416.	
	Add the amounts in			of colur		not exceed				
	\$2,000. See instructi									
Part			, ,				•	•		•
16	Total: If the corporat	ion is electing:								
	IRC Section 179 exp	ense, add the amo	unt on line 12 and	line 15,	column (g)	or	F aalumma	(a) and (h	\ ~ =	
	Additional first year of Depreciation (if no e									
	Total depreciation cla	,			•	137				
	Depreciation adjustm		•							
	Form 100W, Side 1,	line 6. If line 17 is	less than line 16,	enter the	e difference	here and c	n Form 100	or		
	Form 100W, Side 2, state adjustments on								18	
Part										
19	(a)	(b)	(c)		((<u>d)</u>	(e)	(f)		(g)
	Description	Date acquire	d Cost o		Amorti	zation	R&TC	Period		Amortization
	of property	(mm/dd/yyyy) other bas	SIS	allowed or in earlie		Section (see instr)	percent	age	for this year
					σαι	, jouis	(000 11.011)			
20	Total. Add the amou	nts in column (a)					<u> </u>	<u> </u>	20	
									21	
	Total amortization cla		•						-	
22	Amortization adjustm Form 100W, Side 1,	ient. It line 21 is g line 6. If line 21 is	reater than line 20, less than line 20	, enter the	ne airrerenc e difference	e nere and here and o	on Form 10 n Form 100	or or		
	Form 100W, Side 2,	line 12						· 	22	

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_	th to Form 100 or For	m 100W. FORI	4 199									
Corpoi	Corporation name MONTEREY COLLEGE OF LAW California corporation number 0660829											
MON	TEREY COLLEGE	OF LAW						066	082	9		
<u>Par</u>			perty Under IRC S									
1	Maximum deduction										\$25,000	
2	Total cost of IRC Se		•									
3	Threshold cost of IR		-							+	\$200,000	
4	Reduction in limitation								_	+		
<u>5</u>	Dollar limitation for t		act line 4 from line						3			
	(a)	Description of property		(6) (ost (business u	use only)	(c) Elect	eu cost	-			
									-			
									-			
									-			
7	Listed property (elec	tod IDC Section 17	70 cost)	<u> </u>		1 7			-			
8	Total elected cost of		•			···· ———	ine 7		8	$\overline{}$		
9	Tentative deduction.	•							<u> </u>	+		
10	Carryover of disallov								⊢–	1		
11	Business income lim											
12	IRC Section 179 exp				•	•			12			
13	Carryover of disallow											
Par	II Depreciation ar	nd Election of Addit	onal First Year Dep	reciation	Deduction	Under R&T0	C Section 24	356				
14	(a)	(b)	(c)		(d)	(e)	(f)		(g)		(h)	
	Description of property	Date acquired (mm/dd/yyyy)	Cost or other basis		reciation wed or	Depreciation method	Life or rate	Depreci	ation year	for	Additional first	
	or property	(IIIII/dd/yyyy)	Office Dasis	allov	wable in	Hielilou	Tale	uns	yeai		year depreciation	
				earli	er years						·	
200			2,358.		1,701.	S/L	20		1	18.		
200	-		58,411.		58,411.	S/L		7		_		
200			6,632.		6,632.	S/L		5				
	08 ROOF REPA		12,742.		4,492.	S/L	39		3	27.		
07/	08 PARKING L	VARIOUS	3,600.		3,600.	S/L	1 .	7				
15	Add the amounts in \$2,000. See instruction											
Par	III Summary											
16	Total: If the corporat		. " 40 .	45								
	IRC Section 179 exp Additional first year						5. columns	(a) and (h	n) or			
	Depreciation (if no e									16		
17	Total depreciation cl	aimed for federal p	ourposes from fede	ral Form	n 4562, line	22			[17		
18	Depreciation adjustm	nent. If line 17 is g	reater than line 16,	enter t	he differenc	e here and	on Form 1	00 or				
	Form 100W, Side 1, Form 100W, Side 2,											
	state adjustments or									18		
Par	IV Amortization											
19	(a)	(b)	(c)	_	() Ati		(e)	(f)			(g)	
	Description of property	Date acquire (mm/dd/yyyy			Amorti allowed or		R&TC Section	Period percent			Amortization for this year	
	. 113	(,	,		in earlie		(see instr)					
20	Total. Add the amou	ints in column (g).							20			
21	Total amortization cl	aimed for federal p	ourposes from fede	ral Forn	n 4562, line	44			21			
22	Amortization adjustm											
	Form 100W, Side 1, Form 100W, Side 2,								22			

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	to Form 100 or For	m 100W. FORI	и 199							
Corpora	ition name							Califor	nia corpor	ration number
MON	TEREY COLLEGE	OF LAW						066	0829	
<u>Part</u>	l Election To Ex	kpense Certain Pro	perty Under IRC S	Section 1	79					
	Maximum deduction								1	\$25,000
	Total cost of IRC Se		•						2	
	Threshold cost of IR		-						3	\$200,000
	Reduction in limitation								4	
	Dollar limitation for t		act line 4 from line						5	
6	(a)	Description of property		(b) Co	ost (business u	use only)	(c) Elected	d cost		
									ļ	
	Listed property (elec		•							
	Total elected cost of	-							8	
	Tentative deduction.								9	
	Carryover of disallov Business income lim								10 11	
	IRC Section 179 exp				•	,			12	
	Carryover of disallow								12	
Part		nd Election of Additi						356		
14	(a)	(b)	(c)		(d)	(e)	(f)		~)	(b)
14	(a) Description	Date acquired	Cost or		eciation	Depreciation	Life or	Deprecia	g) ation fo	(h) r Additional first
	of property	(mm/dd/yyyy)	other basis		wed or	method	rate	this		year
					vable in er years					depreciation
07/	08 FURNITURE	VARIOUS	5,485.	ourne	5,485.	S/L	7			
07/	08 SOFTWARE	VARIOUS	955.		955.	S/L	3			
07/		VARIOUS	2,402.		2,402.	S/L	5	1		
	08 MANDELL C		569.		569.	S/L	5	1		
	08 BAILEY BL		18,440.		8,191.	S/L	32		585	
	Add the amounts in			of colur		not exceed				
	\$2,000. See instructi									
Part			, ,				•	•		
	Total: If the corporat									
	IRC Section 179 exp Additional first year	ense, add the amo	ount on line 12 and	line 15,	column (g)	or	E columns	(a) and (h	\ or	
	Depreciation (if no e									,
	Total depreciation cl	•			-	.0,				
18	Depreciation adjustm	nent. If line 17 is g	reater than line 16,	, enter th	ne differenc	e here and	on Form 10	0 or		
	Form 100W, Side 1, Form 100W, Side 2,	line 6. If line 17 is	less than line 16,	enter the	e difference	here and c	n Form 100	or		
	state adjustments or								18	
Part					<u>, , , , , , , , , , , , , , , , , , , </u>				•	•
19	(a)	(b)	(c)		((d)	(e)	(f)		(g)
	Description	Date acquire	d Cost o		Amorti	zation	R&ŤC	Period		Amortization
	of property	(mm/dd/yyyy) other bas	SIS	allowed or in earlie		Section (see instr)	percenta	age	for this year
					iii oaiiic	n jours	(300 111311)			
									-+	
									+	
20	Total Add the arrain	unto in column (=)					l		20	
	Total. Add the amou								20	
	Total amortization cl		•						21	
22	Amortization adjustm Form 100W, Side 1,	nent. If line 21 is g line 6. If line 21 is	reater than line 20, less than line 20	, enter th	ne difference e difference	e nere and o	on Form 10 on Form 1∩∩	or ⊓or		
	Form 100W, Side 2,	line 12							22	

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	to Form 100 or For	m 100W. FORI	4 199							
Corporation	on name							Califor	nia corpora	tion number
MONT	EREY COLLEGE	OF LAW						066	0829	
Part I		•	perty Under IRC S							
	laximum deduction								1	\$25,000
	otal cost of IRC Se		•						2	
	hreshold cost of IR		-						3	\$200,000
	eduction in limitation								4	
	ollar limitation for t		act line 4 from line						5	
6	(a)	Description of property		(b) C	ost (business i	use only)	(c) Elected	d cost		
	isted property (elec-		•							
	otal elected cost of	-							8	
	entative deduction.								9	
	arryover of disallow								10	
	Business income lim				•	,			11	
	RC Section 179 exp					_			12	
	arryover of disallow)		
Part II	<u> </u>		onal First Year Dep	reciation			1	356 I		<u> </u>
14	(a) Description	(b) Date acquired	(c) Cost or	Dong	(d) eciation	(e)	(f)	(o Deprecia	g) stion for	(h) Additional first
	of property	(mm/dd/yyyy)	other basis		wed or	Depreciation method	Life or rate	this		year
		(allov	vable in				,	depreciation
		0 /01 /000	0.150	earli	er years	- /-				
	9 PRKING LO	2/01/2009	9,169.		9,169.	S/L	7			
	9 COMPUTER	8/01/2008	946.		946.	S/L	5			
	JUSTICE CT	2/01/2010	2,546,830.		50,985.	S/L	39	6:	5,303.	·
	USED FURNIT	2/01/2010	12,234.		12,234.	S/L	7			
CJC	MICROWAVE	2/01/2010	212.		212.	S/L	7			
	dd the amounts in 2,000. See instructi									
Part II							•			
16 T	otal: If the corporat	ion is electing:								
IF.	RC Section 179 exp	ense, add the amo	unt on line 12 and	line 15,	column (g)	or	!	(a) b a a (b)		
	dditional first year of the desired de									
	otal depreciation cla	•			-	.07				
	epreciation adjustm	•	•							
F	orm 100W, Side 1,	line 6. If line 17 is	less than line 16,	enter the	e difference	here and o	n Form 100	or		
	orm 100W, Side 2, tate adjustments on								18	
Part I		1 01111 100 01 1 011	ii 100W, 110 aujusti	Herit is	necessary.)				10	
19	(a)	(b)	(c)		((d)	(e)	(f)		(g)
17	Description	Date acquire		r	Amorti		R&TC	Period	or	Amortization
	of property	(mm/dd/yyyy			allowed or		Section	percenta	age	for this year
					in earlie	er years	(see instr)			
20 T	otal. Add the amou	nts in column (g).							20	
21 T	otal amortization cla	aimed for federal p	ourposes from fede	ral Form	1 4562, line	44			21	
	mortization adjustm		•							
F	orm 100W, Side 1,	line 6. If line 21 is	less than line 20,	enter th	e difference	here and o	n Form 100	or		
F	orm 100W, Side 2,	line 12							22	

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	h to Form 100 or For	m 100W. FORM	1 199								
Corpora	ation name							Califor	nia corp	oration	number
	TEREY COLLEGE	OF LAW						066	0829		
<u>Part</u>		pense Certain Pro									
1	Maximum deduction								1		\$25,000
2	Total cost of IRC Se								2		
3	Threshold cost of IR		-						3		\$200,000
4	Reduction in limitation								4		
5	Dollar limitation for t		act line 4 from line						5		
6	(a)	Description of property		(b) Co	ost (business i	use only)	(c) Elected	d cost			
	Listed property (elec		•								
8	Total elected cost of								8		
9	Tentative deduction.								9		
10	Carryover of disallow								10		
11	Business income lim				•	•			11		
12	IRC Section 179 exp								12		
Part	Carryover of disallow	d Election of Additi						156			
			<u> </u>	ı			1				(1-)
14	(a) Description	(b) Date acquired	(c) Cost or		(d) eciation	(e) Depreciation	(f) Life or	() Deprecia	g) ation f	or	(h) Additional first
	of property	(mm/dd/yyyy)	other basis	allo	wed or	method	rate	this		·	year
				allow	vable in er years						depreciation
CJC	DISHWASHER	2/01/2010	379.	earne	379.	S/L	7				
	FRIDGE	2/01/2010	674.		674.	S/L	7				
	JUDGE'S CHA	2/01/2010	652.		652.	S/L	7			\neg	
	STANTIONS &	2/01/2010	1,251.		1,251.	S/L	7				
	FURNITURE	2/01/2010	2,206.		2,206.	S/L	7			-	
				-61		•	<u> </u>			_	
15	Add the amounts in \$2,000. See instructi										
Part	III Summary										
16	Total: If the corporat										
	IRC Section 179 exp Additional first year	ense, add the amo	unt on line 12 and	line 15,	column (g)) Or Is on line 1	5 columns ((a) and (h) or		
	Depreciation (if no e									6	
17	Total depreciation cla	aimed for federal p	urposes from fede	ral Form	4562, line	22			1	7	
18	Depreciation adjustm	ent. If line 17 is gi	eater than line 16,	enter th	ne differenc	e here and	on Form 10	0 or			
	Form 100W, Side 1, Form 100W, Side 2,	line 6. If line 17 is	less than line 16,	enter the	e difference	here and d	on Form 100	or oforo			
	state adjustments on								1	8	
Part	IV Amortization		•								
19	(a)	(b)	(c)		(0	d)	(e)	(f)			(g)
	Description	Date acquire	d Cost o		Amorti	zation	R&ŤC	Period			Amortization
	of property	(mm/dd/yyyy)	other bas	SIS	allowed or in earlie		Section (see instr)	percenta	age	1	for this year
					III Gariic	or yours	(300 111311)				
			+						\dashv		
20	Total Add the energy	nto in column (a)	1						20		
	Total. Add the amou								20		
21	Total amortization cla	•	•						21		
22	Amortization adjustm Form 100W, Side 1,	ent. If line 21 is gi	eater than line 20,	, enter th	ne differenc	e here and	on Form 10	O or			
	Form 100W, Side 2,	line 12						<u></u>	22		

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	th to Form 100 or For	m 100W. FORM	1 199								
Corpoi	ration name							Califor	nia corp	poratio	n number
	ITEREY COLLEGE	OF LAW						066	0829	•	
<u>Par</u>	Election To Ex	pense Certain Pro	perty Under IRC S	ection 1	79						
1	Maximum deduction								1		\$25,000
2	Total cost of IRC Se								2		
3	Threshold cost of IR		-						3		\$200,000
4	Reduction in limitation								4		
5	Dollar limitation for t		act line 4 from line						5		
6	(a)	Description of property		(b) C	ost (business i	use only)	(c) Elected	d cost			
7	Listed property (elec		,								
8	Total elected cost of	•							8		
9	Tentative deduction.								9		
10	Carryover of disallow								10		
11	Business income lim				•				11		
12	IRC Section 179 exp								12		
13	Carryover of disallow										
Par	·	d Election of Additi		reclation			1				
14	(a) Description	(b) Date acquired	(c) Cost or	Dong	(d) eciation	(e)	(f) Life or	(o Deprecia	g) otion	for	(h) Additional first
	of property	(mm/dd/yyyy)	other basis		wed or	Depreciation method	rate	this		101	year
	pp y	(allov	vable in				,		depreciation
				earli	er years		_				
	REFURB COMP	2/01/2010	3,616.		3,616.	S/L	7				
	SONIC WALL	2/01/2010	3,614.		3,614.	S/L	<u> </u>				
	PTOP (MITCH)	2/01/2010	601.		601.	S/L	5			\dashv	
	ERNAL TAPE D	2/01/2010	628.		628.	S/L	5				
TST	NG CTR TABLE	2/01/2010	330.	<u> </u>	330.	S/L	7				
15	Add the amounts in \$2,000. See instructi										
Par	III Summary										
16	Total: If the corporat										
	IRC Section 179 exp Additional first year	ense, add the amo	unt on line 12 and	line 15,	the amount) Or Is on line 1	5 columns ((a) and (h) or		
	Depreciation (if no e									16	
17	Total depreciation cla	•			-	.0,				17	
18	Depreciation adjustm	ent. If line 17 is g	eater than line 16,	, enter tl	he differenc	e here and	on Form 10	0 or			
	Form 100W, Side 1, Form 100W, Side 2,	line 6. If line 17 is	less than line 16,	enter th	e difference	here and d	n Form 100	or			
	state adjustments on								-	18	
Part			,		, , , , , , , , , , , , , , , , , , ,						
19	(a)	(b)	(c)		((<u>d)</u>	(e)	(f)			(g)
	Description	Date acquire	d Cost o		Amorti	zation	R&ŤC	Period			Amortization
	of property	(mm/dd/yyyy	other bas	sis	allowed or in earlie		Section (see instr)	percenta	age		for this year
					III Callic	ei years	(see ilisii)				
										_	
20	Total. Add the amou	nts in column (g).							20		_
21	Total amortization cla	aimed for federal p	urposes from fede	ral Form	n 4562, line	44			21		
22	Amortization adjustm	ent. If line 21 is g	reater than line 20,	, enter t	he differenc	e here and	on Form 10	0 or			
	Form 100W, Side 1, Form 100W, Side 2,	line 6. If line 21 is line 12	less than line 20,	enter th	e difference	here and o	on Form 100	or 	22		

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	Attach to Form 100 or Form 100W. FORM 199 Corporation name California corporation number										
Corpor	ration name							Califor	nia corp	oration	n number
	TEREY COLLEGE	OF LAW						066	0829		
<u>Part</u>	Election To Ex	pense Certain Pro	perty Under IRC S	ection 1	79						
1	Maximum deduction								1		\$25,000
2	Total cost of IRC Se		•						2		
3	Threshold cost of IR		-						3		\$200,000
4	Reduction in limitation								4		
5	Dollar limitation for t		act line 4 from line						5		
6	(a)	Description of property		(b) C	ost (business i	use only)	(c) Elected	d cost			
				ļ							
7	Listed property (elec		,								
8	Total elected cost of	•							8		
9	Tentative deduction.								9		
10	Carryover of disallow		•						10		
11	Business income lim				•	,			11		
12	IRC Section 179 exp								12		
13											
Part			<u> </u>	reciation I			1		,		
14	(a) Description	(b) Date acquired	(c) Cost or	Denr	(d) eciation	(e) Depreciation	(f) Life or	() Deprecia	g) ation f	or	(h) Additional first
	of property	(mm/dd/yyyy)	other basis		wed or	method	rate	this		٠	year
					vable in						depreciation
earlier years										\dashv	
	FOLDING CHA	2/01/2011	200.		200.	S/L	7			<u> </u>	
	SIDE WOOD TAB	2/01/2011	5,956.		5,956.	S/L	7			\neg	
	LEED WALL P	2/01/2011	302.		302.	S/L	7			\dashv	
	BLINDS	2/01/2011	3,002.		3,002.	S/L	7			- 	
						•	<u> </u>				
15	Add the amounts in \$2,000. See instructi										
Part	: III Summary										
16	Total: If the corporat										
	IRC Section 179 exp Additional first year	ense, add the amo depreciation under	unt on line 12 and R&TC Section 243	line 15, 56. add	column (g)) Or Is on line 1	5 columns ((a) and (h) or		
	Depreciation (if no e									6	
17	Total depreciation cla	aimed for federal p	urposes from fede	ral Form	4562, line	22			1	7	
18	Depreciation adjustm	ent. If line 17 is g	eater than line 16,	enter tl	ne differenc	e here and	on Form 10	0 or			
	Form 100W, Side 1, Form 100W, Side 2,	line 6. If line 17 is	less than line 16,	enter th	e difference	here and d	on Form 100 set income b	or oforo			
	state adjustments on								1	8	
Part	: IV Amortization		•		<u> </u>				•		
19	(a)	(b)	(c)		(0	<u>d)</u>	(e)	(f)			(g)
	Description	Date acquire			Amorti		R&TC	Period			Amortization
	of property	(mm/dd/yyyy	other bas	SIS	allowed or in earlie		Section (see instr)	percenta	age		for this year
					σαι	, jouis	(000)				
	T-1-1 Add !!								00		
	Total. Add the amou								20		
21	Total amortization cla		•						21		
22	Amortization adjustments form 100W, Side 1,	ent. If line 21 is g	reater than line 20,	, enter the	he differenc	e here and	on Form 10	0 or			
	Form 100W, Side 1,	line 12	uran iille 20,	······					22		

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	Attach to Form 100 or Form 100W. FORM 199										
Corpor	ration name							Califor	nia corp	oration	number
MON	ITEREY COLLEGE	OF LAW						066	0829		
<u>Part</u>	Election To Ex	pense Certain Pro	perty Under IRC S	ection 1	79						
1	Maximum deduction								1		\$25,000
2	Total cost of IRC Se	ction 179 property	placed in service.						2		
3	Threshold cost of IR	C Section 179 prop	perty before reducti	ion in lir	nitation				3		\$200,000
4	Reduction in limitation								4		
5	Dollar limitation for t	axable year. Subtra	act line 4 from line	1. If ze	ro or less, e	enter -0			5		
6	(a)	Description of property		(b) C	ost (business ı	use only)	(c) Elected	d cost			
7	Listed property (elec	ted IRC Section 17	'9 cost)			7					
8	Total elected cost of		•				ne 7		8		
9	Tentative deduction.	•							9		_
10	Carryover of disallow								10		
11	Business income lim								11		
12	IRC Section 179 exp	ense deduction. Ad	ld line 9 and line 1	I0, but d	o not enter	more than	line 11		12		
13	Carryover of disallow										
Part			onal First Year Dep					56			
14	(a)	(b)	(c)		(d)	(e)	(f)	(0	g)		(h)
	Description	Date acquired	Cost or		eciation	Depreciation	Life or	Deprecia	ation f	or	Additional first
	of property	(mm/dd/yyyy)	other basis		wed or vable in	method	rate	this	year		year depreciation
					er years						depreciation
BLI	NDS (MAIN BL	2/01/2011	1,513.		1,513.	S/L	7				
STA	FF IPADS (2)	2/01/2011	1,096.		1,096.	S/L	5				
FAC	ULTY 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 co	lumn (h). The total	of colur	nn (h) mav	not exceed					
	\$2,000. See instructi										
Part	: III Summary										
16	Total: If the corporat										
	IRC Section 179 exp	ense, add the amo	unt on line 12 and	line 15,	column (g)	or	!···· /	(ar)	, _		
	Additional first year of Depreciation (if no e									16	
17	Total depreciation cla	,			•	137			_	7	
	Depreciation adjustm		•								
	Form 100W, Side 1,	line 6. If line 17 is	less than line 16,	enter the	e difference	here and c	n Form 100	or			
	Form 100W, Side 2, state adjustments on								1	8	
Part		FOITH 100 OF FOITH	ii 100vv, 110 aujusti	Helit is i	iecessaiy.)				· · · · · ·	0	
19	(a)	(b)	(c)		(1	d)	(e)	(f)	1		(g)
17	Description	Date acquire		r	Amorti		R&TC	Period	or		Amortization
	of property	(mm/dd/yyyy			allowed or		Section	percenta	age		for this year
					in earlie	er years	(see instr)				
20	Total. Add the amou	nts in column (g).							20		
21	Total amortization cla	aimed for federal p	ourposes from fede	ral Form	4562, line	44			21		
22	Amortization adjustm	ent. If line 21 is q	reater than line 20,	, enter tl	ne differenc	e here and	on Form 10	0 or			
	Form 100W, Side 1,	line 6. If line 21 is	less than line 20,	enter the	e difference	here and o	n Form 100	or	_		
	Form 100W, Side 2,	iine 12							22		

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	Attach to Form 100 or Form 100W. FORM 199										
Corpoi	ration name							Califor	nia corp	poratio	n number
MON	ITEREY COLLEGE	OF LAW						066	0829)	
Par	Election To Ex	pense Certain Pro	perty Under IRC S	Section 1	79						
1	Maximum deduction								1		\$25,000
2	Total cost of IRC Se	ction 179 property	placed in service.						2		
3	Threshold cost of IR		-						3		\$200,000
4	Reduction in limitation			-					4		
5	Dollar limitation for t		act line 4 from line	1. If zei	ro or less, e	<u>enter -0</u>			5		
6	(a)	Description of property		(b) Co	ost (business u	use only)	(c) Elected	d cost			
7	Listed property (elec		,								
8	Total elected cost of	•							8		
9	Tentative deduction.								9		
10	Carryover of disallow								10		
11	Business income lim				•				11		
12	IRC Section 179 exp								12		
13											
Par	·										
14	(a) Description	(b) Date acquired	(c) Cost or		(d) eciation	(e)	(f) Life or	(o Deprecia	g) ation	for	(h) Additional first
	of property	(mm/dd/yyyy)	other basis		wed or	Depreciation method	rate	this		101	year
	. 1 .13	(allow	vable in				,		depreciation
				earlie	er years		_				
	SON MULTIMEDI	2/01/2011	481.		481.	S/L	5				
	ESENTN CART (2/01/2011	153.	-	153.	S/L	7			\dashv	
	AFF IPAD	2/01/2011	673.		673.	S/L	5				
	PROLIANT SER	2/01/2011	4,117.		4,117.	S/L	5				
<u>5</u> I	IP DSK-TP COM	2/01/2011	4,100.		4,100.	S/L	5				
15	Add the amounts in \$2,000. See instructi										
Par	III Summary										
16	Total: If the corporat										
	IRC Section 179 exp Additional first year	ense, add the amo	unt on line 12 and	l line 15,	column (g)) Or Is on line 1	5 columns ((a) and (h) or		
	Depreciation (if no e									16	
17	Total depreciation cla	aimed for federal p	urposes from fede	ral Form	4562, line	22			🗔	17	
18	Depreciation adjustm	ent. If line 17 is g	eater than line 16,	, enter th	ne differenc	e here and	on Form 10	0 or			
	Form 100W, Side 1, Form 100W, Side 2,	line 6. If line 17 is	less than line 16,	enter the	e difference	here and d	on Form 100	or			
	state adjustments on								-	18	
Part			,		, , , , , , , , , , , , , , , , , , ,						
19	(a)	(b)	(c)		((<u>d)</u>	(e)	(f)			(g)
	Description	Date acquire	d Cost o		Amorti	zation	R&ŤC	Period			Amortization
	of property	(mm/dd/yyyy	other bas	sis	allowed or in earlie		Section (see instr)	percenta	age		for this year
					III earlie	ei years	(see ilisti)				
		-	+	-						-	
										-	
									Ι_		
20	Total. Add the amou								20		
21	Total amortization cla		•						21		
22	Amortization adjustm	ent. If line 21 is g	eater than line 20,	, enter th	ne differenc	e here and	on Form 10	0 or			
	Form 100W, Side 1, Form 100W, Side 2,	iine 6. It line 21 is line 12	iess than line 20,	enter the	e aifference	nere and c	on Form 100	or 	22		

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	Attach to Form 100 or Form 100W. FORM 199										
Corpoi	ration name							Californ	nia corporat	tion number	
	ITEREY COLLEGE	OF LAW						066	0829		
Par	Election To Ex	pense Certain Pro	perty Under IRC S	Section 1	79						
1	Maximum deduction								1	\$25,000	
2	Total cost of IRC Se	ction 179 property	placed in service.						2		
3	Threshold cost of IR		-						3	\$200,000	
4	Reduction in limitation								4		
5	Dollar limitation for ta		act line 4 from line						5		
6	(a)	Description of property		(b) Co	ost (business u	use only)	(c) Elected	cost			
7	Listed property (elec		•								
8	Total elected cost of	•							8		
9	Tentative deduction.								9		
10	Carryover of disallow								10		
11	Business income lim				•	•			11		
12	IRC Section 179 exp					_			12		
13											
Par	· · · · · · · · · · · · · · · · · · ·						1	56		1	
14	(a) Description	(b) Date acquired	(c) Cost or		(d) eciation	(e)	(f)	(c Deprecia		(h) Additional first	
	of property	(mm/dd/yyyy)	other basis		wed or	Depreciation method	Life or rate	this		year	
	ppy	(allow	vable in				,	depreciation	
				earlie	er years						
	PROV-MAIN BLD	7/31/2011	1,764.		405.	S/L	39		45.		
	ERIOR UPGRAD	9/06/2011	312.		^ ===	- /-	0				
MCV		2/01/2012	32,403.		9,775.	S/L	32	_	L,029.		
	DVD'S FOR SA	2/01/2012	1,241.		1,241.	S/L	5				
NIE	N COOL PIX D	2/01/2012	281.		281.	S/L	5				
15	Add the amounts in \$2,000. See instructi										
Part	III Summary										
16	Total: If the corporat										
	IRC Section 179 exp Additional first year of	ense, add the amo	unt on line 12 and	line 15,	column (g)	or	E columns (a) and (h	\ or		
	Depreciation (if no e										
17	Total depreciation cla	,,			•	137			—		
18	Depreciation adjustm	ent. If line 17 is g	reater than line 16,	, enter th	ne differenc	e here and	on Form 10	0 or			
	Form 100W, Side 1,	line 6. If line 17 is	less than line 16,	enter the	e difference	here and o	n Form 100	or			
	Form 100W, Side 2, state adjustments on								18		
Part		11011111100 01 10111	1 10011, 110 dajasti	110111 15 1	100033413.7						
19	(a)	(b)	(c)		((d)	(e)	(f)		(g)	
.,	Description	Date acquire	d Cost o		Amorti	zation	R&TC	Period	or	Amortization	
	of property	(mm/dd/yyyy) other bas	sis	allowed or		Section (cook instri)	percenta	age	for this year	
					in earlie	er years	(see instr)				
									-+		
								1			
20	Total. Add the amou								20		
21	Total amortization cla	aimed for federal p	ourposes from fede	ral Form	4562, line	44			21		
22	Amortization adjustm	ent. If line 21 is g	reater than line 20,	, enter th	ne differenc	e here and	on_Form 10	0 or			
	Form 100W, Side 1, Form 100W, Side 2,	line 6. If line 21 is line 12	less than line 20,	enter the	e difference	here and o	n Form 100	or 	22		

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	Attach to Form 100 or Form 100W. FORM 199										
Corpo	ration name							Califor	nia corp	oration	number
	TEREY COLLEGE	OF LAW						066	0829		
<u>Par</u>	t I Election To Ex	pense Certain Pro	perty Under IRC S	ection 1	79						
1	Maximum deduction								1		\$25,000
2	Total cost of IRC Se								2		
3	Threshold cost of IR		-						3		\$200,000
4	Reduction in limitation			-					4		
	Dollar limitation for to		act line 4 from line						5		
6	(a)	Description of property		(b) Co	st (business u	use only)	(c) Elected	d cost			
7			•								
8	Total elected cost of	-							8		
9	Tentative deduction.								9		
10	Carryover of disallow								10		
11	Business income lim				•				11		
12	IRC Section 179 exp								12		
13 Dor	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12										
	·			ı							(1-)
14	(a) Description	(b) Date acquired	(c) Cost or		(d) eciation	(e) Depreciation	(f) Life or	() Deprecia	g) ation f	or	(h) Additional first
	of property	(mm/dd/yyyy)	other basis	allov	ved or	method	rate	this		·	year
					able in						depreciation
NEC	earlier years									+	
	SONY VIO LAPT	2/01/2012	1,150.		1,150.	S/L	5				
	FLAT SCR TV'S	2/01/2012	1,415.		1,415.	S/L	5				
	FURB IMAC 21.	2/01/2012	2,179.		2,179.	S/L	5				
	6300 MT COMP	2/01/2012	1,312.		1,312.	S/L	5				
		-				•	<u> </u>				
15	Add the amounts in \$2,000. See instructi										
Par			.,								
16	Total: If the corporat	ion is electing:									
	IRC Section 179 exp	ense, add the amo	unt on line 12 and	line 15,	column (g)	or	F!	(ar)	、l		
	Additional first year of Depreciation (if no e									6	
17	Total depreciation cla	,,			•	137				7	
	Depreciation adjustm	•	•								
	Form 100W, Side 1,	line 6. If line 17 is	less than line 16,	enter the	difference	here and c	n Form 100	or			
	Form 100W, Side 2, state adjustments on								1	8	
Par											
19	(a)	(b)	(c)		((d)	(e)	(f)			(g)
	Description	Date acquire	d Cost o		Amorti	zation	R&ŤC	Period			Amortization
	of property	(mm/dd/yyyy)	other bas	sis	allowed or in earlie		Section (see instr)	percenta	age		for this year
					iii caiiic	n years	(See IIISII)				
		-	+								
	Tatal Add H	man in a street (1)							20		
20	Total. Add the amou								20		
21	Total amortization cla		•						21		
22	Amortization adjustm Form 100W, Side 1,	ent. If line 21 is gr	eater than line 20,	enter the	e differenc	e here and	on Form 10	0 or			
	Form 100W, Side 1,	line 12						<u></u>	22		

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Attach to Form 100 or For	m 100W. FORM	199				1		
Corporation name						Californ	iia corpora	tion number
MONTEREY COLLEGE	OF LAW					0660	829	
	opense Certain Pro							
1 Maximum deduction						F	1	\$25,000
2 Total cost of IRC Se		•				-	2	
3 Threshold cost of IR		-					3	\$200,000
4 Reduction in limitation			·				4	
5 Dollar limitation for t		act line 4 from line					5	
6 (a)	Description of property		(b) Cost (business	use only)	(c) Elected	cost		
7 Listed property (electronic)								
8 Total elected cost of	•		* * * *				8	
9 Tentative deduction.							9	
10 Carryover of disallov							10	
11 Business income lim			•	•			11	
12 IRC Section 179 exp				_			12	
13 Carryover of disallov)F/		
·	nd Election of Addition	·		1	1			1
14 (a) Description	(b) Date acquired	(c) Cost or	(d) Depreciation	(e) Depreciation	(f) Life or	(g Deprecia) tion for	(h) Additional first
of property	(mm/dd/yyyy)	other basis	allowed or	method	rate	this y		year
	. 33337		allowable in			_	•	depreciation
LUXOR PRESNTN C	2/01/2012	304.	earlier years 304.	S/L	5			
DRY ERASE BDS	2/01/2012	537.	537.	1	7			
12 FLDNG TABLES	2/01/2012	1,249.	1,249.		7			
3 MOBILE TV CAR	2/01/2012	864.	864.	1	5			
5 IPAD II'S (ST	8/15/2011	2,652.	2,386.		5			
15 Add the amounts in \$2,000. See instruct								
Part III Summary								
16 Total: If the corpora				\ - · ·				
IRC Section 179 exp Additional first year	dense, add the amo depreciation under	unt on line 12 and R&TC Section 243	ine 15, column (56, add the amou	g) or hts on line 1	5. columns ((a) and (h)	or	
Depreciation (if no e								
17 Total depreciation cl		•					17	
18 Depreciation adjustm	nent. If line 17 is gr	eater than line 16,	, enter the differen	ce here and	on Form 10	0 or		
Form 100W, Side 1, Form 100W, Side 2,								
state adjustments or							18	
Part IV Amortization							-	-
19 (a)	(b)	(c)		(d)	(e)	(f)		(g)
Description	Date acquire	d Cost o		tization	R&TC	Period		Amortization
of property	(mm/dd/yyyy)	other ba		or allowable ier years	Section (see instr)	percenta	ge	for this year
				, , , , , , , , , , , , , , , , , , ,	(222)			
					1			
20. Total Add the corre	unto in politica (c)		l			I	20	
20 Total. Add the amou	107						20	
21 Total amortization cl						Г	21	
22 Amortization adjustn Form 100W, Side 1, Form 100W, Side 2,	line 6. If line 21 is	less than line 20,	enter the differenc	e here and	on Form 100	or	22	
100 W, Olde Z,								

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	ch to Form 100 or For	m 100W. FORI	1 199						California	corporati	on number
										•	on number
	NTEREY COLLEGE								06608	329	
<u>Par</u>		pense Certain Pro								. 1	***
1	Maximum deduction								_	1	\$25,000
2	Total cost of IRC Se		•							2	
3	Threshold cost of IR		-							3	\$200,000
4	Reduction in limitation									5	
<u>5</u>	Dollar limitation for t		act line 4 from line							5	
	(a)	Description of property		(B) C	ost (business i	use only)	(C) Ele	cted cost	-		
						+			-		
						-			-		
									-		
			10 1)	<u> </u>					-		
7	Listed property (elec		•						_	o I	
8	Total elected cost of									9	
9	Tentative deduction.								_	10	
10 11	Carryover of disallow Business income lim									11	
12	IRC Section 179 exp				•	,				12	
13	Carryover of disallow			-						-	
Par		d Election of Additi						24356			
14	(a)	(b)	(c)		(d)	(e)	(f)	1	(g)		(h)
17	Description	Date acquired	Cost or	Depr	eciation	Depreciation	Life or	r De	preciati	on for	Additional first
	of property	(mm/dd/yyyy)	other basis		wed or	method	rate		this ye	ear	year
					vable in er years						depreciation
COMPUTER & TECH 8/01/2012 5,017. 5,017. S/L 5											
TEI	LEPHONE SYSTE	7/02/2012	15,140.	:	14,888.	S/L		5			
FOI	RD ORD BLDG I	7/07/2014	82,051.	:	14,903.	S/L	3	39	2,	104.	
COI	MPUTERS	8/08/2013	882.		882.	S/L		5			
FUI	RNITURE & FIX	7/21/2014	4,829.		4,829.	S/L		7			
15	Add the amounts in										
Par	\$2,000. See instructi t III Summary	ons for line 14, co	iuiiii (ii)				10	<u>, i </u>			
	Total: If the corporat	ion is alacting:								1	<u> </u>
10	IRC Section 179 exp		unt on line 12 and	line 15,	column (g)) or					
	Additional first year										
47	Depreciation (if no e	* *			-	107					
	Total depreciation cla		•							. 17	
10	Depreciation adjustm Form 100W, Side 1,	line 6. If line 17 is gi	less than line 16,	enter the	e difference	here and	on Form 1	00 or			
	Form 100W, Side 2,									1	
<u></u>	state adjustments on	Form 100 or Form	n 100W, no adjustr	ment is i	necessary.)					. 18	
Par		1 (1)			,	Λ.	T ()		(0)		
19	(a) Description	(b) Date acquire	d (c) Cost o	nr	(0 Amorti	d) zation	(e) R&TC	l _P	(f) eriod o	r	(g) Amortization
	of property	(mm/dd/yyyy	other bas		allowed or		Section		centag		for this year
					in earlie	er years	(see inst	r)			
										\perp	
										\perp	
20	Total. Add the amou	nts in column (g).							2	20	
21	Total amortization cl	aimed for federal p	ourposes from fede	ral Form	1 4562, line	44			[2	21	
22	Amortization adjustm										
	Form 100W, Side 1, Form 100W, Side 2,	line 6. If line 21 is	less than line 20,	enter the	e difference	here and	on Form 1	00 or	2	22	

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Comparison name	Attach to Form 100 or For	m 100W. FORM	1 199					Califor	nia corneral	tion number
Part Election 10 Expense Certain Property Under IRC Section 179	•								•	lion number
1								066	0829	
2 Total cost of IRC Section 179 property placed in service. 3 Threshold cost of IRC Section 179 property before reduction in limitation. 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0. 5 Dollar limitation for taxable year. Subtract line 4 from line 1, if zero or less, enter -0. 5 (a) Description of property. 6 (a) Description of property. 7 Listed property (elected IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c) line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c) and line 5 and line 10, less line 12. 9 Total Deposition and Election of Additional First Year Deposition Deduction Under RETC Section 2455. 9 Total Electric 170 property and Electron 170 property a										+0= 000
3 \$200,000 A Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0. 5 Dollar limitation of taxable year. Subtract line 4 from line 1. If zero or less, enter -0. 6 (a) Description of preperty (b) (b) Cost (business use only) (c) Elected cost 7 Listed property (elected IRC Section 179 cost). 8 Total elected cast of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cast of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cast of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cast of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cast of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 9 Total elected cast of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 10 Listed property of design of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. 11 Electron 179 experts edeuticion. Add line 9 and line 10, but do not enter more than line 11. 11 Electron 170 property or design and in 190 property or 190 property										\$25,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0. 5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0. 6 (a) Description of preperty (b) Cost (business use entry) (c) Elected cost of IRC Section 179 groperty. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c) and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c) and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c) and line 7. 8 Total elected cost of IRC Section 179 property. Add amounts in column (c) and column (c) and line 7. 9 Total elected cost of IRC Section 179 property. Add amounts in column (c) and column			•						-	<u> </u>
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0			-							\$200,000
6 (a) Description of property (elected IRC Section 179 cost). 7 Listed property (elected IRC Section 179 property. Add amounts in column (c), line 6 and line 7										
7 Listed property (elected IRC Section 179 cost)			act line 4 from line							
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 14 (a) (b) (c) (c) (c) (d) (d) (d) (e) (d) (e) (d) (e) (f) (e) (f) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	<u> </u>	Description of property		(b) cost (b)	usiiicss t	ase only)	(C) LICCIO	u cost	1	
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11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5									10	
13 Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12									11	
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14	13 Carryover of disallow	ved deduction to 20	22. Add line 9 and	l line 10, less	line 1	2	13			
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of property (mm/dd/yyyy) other basis allowed or allowable in earlier years GISNET COMPUTER 8/08/2013 3,000. 3,000. S/L 5 SLO LIBRARY 3/02/2015 60,000. 54,997. S/L 7 5,003. COMPUTERS 7/31/2015 2,981. 2,981. S/L 5 COMPUTER 11/02/2015 1,496. 1,496. S/L 5 COMPUTER 11/02/2016 664. 664. 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). 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). 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 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments 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, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, on adjustment is necessary. 18 Part IV Amortization 19 (a) (b) Cost or other basis allowed or allowable in earlier years (see instr) 20 Total Add the amounts in column (g). 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 1000 X, Side 1, line 6. If line 17 is line 2 is line 12 is line 4 is difference here and on Form 100 or Form 1000 X, Side 1, line 6. If line 17 is line 2 is line 18 than line 20, enter the difference here and on Form 100 or Form 1000 or Form 1000 or Form 1000 or Form 1000 or Form 10		(b)	(c)	(d)			(f)	(6	g)	
allowable in earlier years depreciation										
Balance Bala	or property	(mm/dd/yyyy)	other basis			method	rate	unis	year	
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COMPUTERS 7/31/2015 2,981. 2,981. S/L 5 COMPUTER 11/02/2015 1,496. 1,496. S/L 5 APPLE MACBOOK P 6/23/2016 664. 664. S/L 5 Is 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). The total of column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on 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 greater 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.) Part IV Amortization 19 (a) Description Date acquired (mm/dd/yyyy) Object of property (mm/dd/yyyy) Object of property (mm/dd/yyyy) Object of the basis of property (mm/dd/yyyy) Object of the basis of the property (mm/dd/yyyy) Object of the property of the property (mm/dd/yyyy) Object of the property of	GISNET COMPUTER 8/08/2013 3,000. 3,000. S/L 5									
COMPUTER 11/02/2015 1,496. 1,496. S/L 5 APPLE MACBOOK P 6/23/2016 664. 664. S/L 5 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 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 Total 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 Date acquired (mm/dd/yyyy) Onder basis Date acquired (mm/dd/yyyy) Onder basis Date acquired (mm/dd/yyyy) Onder Date acquired (mm/dd/yyyy) Onder Date acquired (mm/dd/yyyy) Onder Date acquired (mm/dd/yyyy) Onder Date Date Date Date Date Date Date Date	SLO LIBRARY	3/02/2015	60,000.	54,9	997.	S/L	7	'	5,003.	
APPLE MACBOOK P 6/23/2016 664. 664. 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 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 (fine 16 rederal purposes from federal Form 4562, line 22. 17 Total 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 Date acquired (mm/dd/yyyy) other basis of property Date acquired (mm/dd/yyyy) other Date acquired (COMPUTERS	7/31/2015	2,981.	2,9	981.	S/L	5	5		
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state adjustments on Form 100 or Form 100W, no adjustment is necessary.) Part IV Amortization 19 (a)										
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in earlier years (see instr) 20 Total. Add the amounts in column (g)		Date acquire	d Cost o							
20 Total. Add the amounts in column (g)	or property	(IIIII/dd/yyyy) Unlei ba				1	percent	age	for this year
Total amortization claimed for federal purposes from federal Form 4562, line 44							,			
Total amortization claimed for federal purposes from federal Form 4562, line 44										
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Total amortization claimed for federal purposes from federal Form 4562, line 44										
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Total amortization claimed for federal purposes from federal Form 4562, line 44	20 Total. Add the amou	ints in column (a)							20	
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		107								
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 1,	line 6. If line 21 is	less than line 20,	enter the diffe	erence	here and o	on Form 100	or or	22	

3885

	Attach to Form 100 or Form 100W. FORM 199 Corporation name California corporation number										
Corpor	ation name							Califor	nia corporati	on number	
	TEREY COLLEG							066	0829		
<u>Part</u>		Expense Certain Pro									
1		under IRC Section							1	\$25,000	
2		ection 179 property	•						2		
3		RC Section 179 pro	-						3	\$200,000	
4		ion. Subtract line 3		-					5		
		taxable year. Subtr	act line 4 from line						5		
6	(2) Description of property		(b) Cost	(business u	use only)	(c) Elected	d cost			
	Listed property (ele		•						- 1		
8	Total elected cost of								8		
9		. Enter the smaller							9		
10	Carryover of disallo								10		
11		mitation. Enter the s		•		•			11		
12 13		pense deduction. A							12		
	13 Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12										
14		1				1			~ 1	(b)	
14	(a) Description	(b) Date acquired	(c) Cost or	(d Deprec		(e) Depreciation	(f) Life or	(o Deprecia	ation for	(h) Additional first	
	of property	(mm/dd/yyyy)	other basis	allowe	ed or	method	rate		year	year	
				allowal earlier	ole in vears					depreciation	
COM	COMPUTER - HEAT 7/19/2016 1,299. 1,299. S/L 5										
FUR	N & FIX-KCL	2/01/2018	3,184.	1	.,592.	S/L	7		455.		
LEA	SEHOLD IMPRO	6/06/2018	34,574.	2	2,809.	S/L	39		887.		
LEA	SEHOLD IMPRO	7/31/2018	1,660.		129.	S/L	39		43.		
COM	PUTERS-MCL	2/01/2018	6,157.	4	1,309.	S/L	5		1,231.		
15	Add the amounts in	column (a) and co	lumn (h). The total	of column	(h) may	not exceed					
15		tions for line 14, co									
Part	III Summary										
16	Total: If the corpor										
	IRC Section 179 ex	pense, add the amo depreciation under	ount on line 12 and	l line 15, c	olumn (g)	or	E columns ((a) and (h	\ or		
		election is made), e									
17	Total depreciation	* *			-						
18		ment. If line 17 is g	reater than line 16,	, enter the	differenc	e here and	on Form 10	0 or			
	Form 100W, Side 1	, line 6. If line 17 is !, line 12. (If Califor	less than line 16,	enter the o	difference	here and c	n Form 100	or			
		on Form 100 or Form							18		
Part			,		, , , , , , , , , , , , , , , , , , ,						
19	(a)	(b)	(c)		(0	<u>(k</u>	(e)	(f)		(g)	
	Description	Date acquire	d Cost o		Amorti	zation	R&ŤC	Period		Amortization	
	of property	(mm/dd/yyyy) other ba	sis a	in earlie	allowable	Section (see instr)	percenta	age	for this year	
					iii cariic	n yours	(300 111311)				
				- 							
				+							
20	Total Add the sees	unto in column (=)							20		
	Total. Add the amo	10,							20		
21	Total amortization	•	•						21		
22	Amortization adjust	ment. If line 21 is g , line 6. If line 21 is									
	Form 100W, Side 2	, line 12						<u></u>	22		

3885

	Attach to Form 100 or Form 100W. FORM 199										
Corpoi	ration name							Califor	nia corporat	ion number	
MON	TEREY COLLEGE	OF LAW						066	0829		
<u>Par</u>			perty Under IRC S								
1	Maximum deduction								1	\$25,000	
2	Total cost of IRC Se		•						2	****	
3	Threshold cost of IR		_						3	\$200,000	
4	Reduction in limitation								5		
<u>5</u>	Dollar limitation for t		act line 4 from line		ost (business u				3		
	(a)	Description of property		(6) (osi (business i	use only)	(c) Elected	i cost			
	Listed property (alas	tod IDC Section 1	70. coct)	<u> </u>		7					
7 8	Listed property (electronal elected cost of		•				20. 7		8		
9	Tentative deduction.	-							9		
10	Carryover of disallov								10		
11	Business income lim								11		
12	IRC Section 179 exp				•	•			12		
13	Carryover of disallow										
Part			ional First Year Dep					56			
14	(a)	(b)	(c)		(d)	(e)	(f)	(0	a)	(h)	
	Description	Date acquired	Cost or		eciation	Depreciation	Life or	Deprecia	ation for	Additional first	
	of property	(mm/dd/yyyy)	other basis		wed or vable in	method	rate	this	year	year depreciation	
					er years					doprodiation	
PRI	NTER COMM JU	11/07/2018	10,512.		5,781.	S/L	5	:	2,102.		
CON	IPUTERS	2/01/2020	11,254.		3,376.	S/L	5	-	2,251.		
FUF	NITURES & FI	2/01/2020	9,096.		1,949.	S/L	7		1,299.		
							<u> </u>				
15	Add the amounts in										
	\$2,000. See instructi	ions for line 14, co	lumn (h)				15				
Part										<u> </u>	
16	Total: If the corporation IRC Section 179 exp		unt on line 12 and	lina 15	column (a)	or					
	Additional first year	depreciation under	R&TC Section 243	56, add	the amount	s on line 15	5, columns (g) and (h) or		
	Depreciation (if no e	•			-	.0,					
	Total depreciation cl		•						17		
18	Depreciation adjustments form 100W, Side 1,	nent. If line 1/ is g line 6 If line 17 is	reater than line 16, Less than line 16	, enter ti enter th	ne difference e difference	e here and here and o	on Form 10 on Form 100	0 or or			
	Form 100W, Side 2,	line 12. (If Californ	nia depreciation am	nounts a	re used to	determine n	et income b	efore			
	state adjustments or	Form 100 or Form	n 100W, no adjustr	ment is	necessary.)				18		
Par						_					
19	(a) Description	(b) Date acquire	d (c) Cost o	vr.	(c Amorti:		(e) R&TC	(f) Period	or	(g)	
	of property	(mm/dd/yyyy			allowed or		Section	percenta		Amortization for this year	
					in earlie	er years	(see instr)				
									_		
20	Total. Add the amou	ints in column (g).							20		
21	Total amortization cl	aimed for federal p	ourposes from fede	ral Form	n 4562, line	44			21		
22	Amortization adjustm	nent. If line 21 is g	reater than line 20,	, enter t	he differenc	e here and	on Form 10	0 or			
	Form 100W, Side 1, Form 100W, Side 2,	line 6. If line 21 is	iess than line 20,	enter th	e airrerence	nere and o	n Form 100	or	22		
	. J.III IOUVV, JIUC Z,	12					<u> </u>				

021	CALIFORNIA STATEMENTS	PAGE ²
LIENT 215242	MONTEREY COLLEGE OF LAW	94-220242
/14/23		02:13PI
STATEMENT 1 FORM 199, PART II, LINE 7 OTHER INCOME		
PROGRAM SERVICE REVENUE.		<u>4, 244, 515.</u> <u>4, 244, 515.</u>
STATEMENT 2 FORM 199, PART II, LINE 9 CONTRIBUTIONS, GIFTS, GRA	ANTS, AND SIMILAR AMOUNTS PAID TOTAL \$	0.
STATEMENT 3 FORM 199, PART II, LINE 17 OTHER EXPENSES		
ACCREDITATION ADVERTISING AND PROMOTIC AMORTIZATION BAD DEBTS BANK CHARGES CATALOGUES, EXAMS & LIBE EQUIPMENT RENTAL GRADUATION AND RECEPTION INSURANCE INVESTMENT MANAGEMENT FE LEGAL FEES OFFICE EXPENSES OTHER EMPLOYEE BENEFIT	\$ PARY SEES	69, 599. 17, 989. 42, 957. 8, 634. 90, 090. 61, 065. 229, 916. 3, 932. 26, 592. 67, 338. 11, 910. 160, 968. 33, 626. 158, 956. 234, 018. 4, 288.

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

2021

6/14/23

CALIFORNIA STATEMENTS

PAGE 2

CLIENT 215242

MONTEREY COLLEGE OF LAW

94-2202421 02:13PM

STATEMENT 5 FORM 199, SCHEDULE L, LINE 18

OTHER LIABILITIES

 DEFERRED REVENUE
 287, 216.

 DELTA THETA PHI
 147.

 TOTAL
 \$ 287, 363.

STATEMENT 6 FORM 199, SCHEDULE M-1, LINE 7

INCOME RECORDED ON BOOKS NOT ON RETURN

UNREALIZED LOSS ON INVESTMENTS \$ -243,535.

DO NOT MAIL	. THIS	FORM	TO	THE	FTB
-------------	--------	-------------	----	-----	-----

Date Accept	oted DO NO	OT MAIL THIS FORM TO THE FTB
TAXABLE Y	YEAR California e-file Return Authorization for	FORM
2021	Exempt Organizations	8453-EO
Exempt Organiz		Identifying number
MONTERE'	Y COLLEGE OF LAW	94-2202421
Part I	Electronic Return Information (whole dollars only)	
•	gross receipts (Form 199, line 4)	
	gross income (Form 199, line 8).	
	expenses and disbursements (Form 199, line 9).	34, 911, 752.
Part II	Settle Your Account Electronically for Taxable Year 2021	
4	lectronic funds withdrawal 4a Amount 4b Withdrawal date	(mm/dd/yyyy)
	Banking Information (Have you verified the exempt organization's banking information	on?)
	ng number	П
		hecking Savings
	Declaration of Officer	have 4. Lavidhavina an alastuavia filmda
	the exempt organization's account to be settled as designated in Part II. If I check Part II, for the amount listed on line 4a.	box 4, I authorize an electronic funds
return origin correspondir organization's Tax Board (for the fee I statements b	Ities of perjury, I declare that I am an officer of the above exempt organization and that the informator (ERO), transmitter, or intermediate service provider and the amounts in Part I above ing lines of the exempt organization's 2021 California electronic return. To the best of my less return is true, correct, and complete. If the exempt organization is filing a balance due return, I (FTB) does not receive full and timely payment of the exempt organization's fee liability, the liability and all applicable interest and penalties. I authorize the exempt organization return be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. If the processe fund is delayed, I authorize the FTB to disclose to the ERO or intermediate service	agree with the amounts on the knowledge and belief, the exempt understand that if the Franchise ne exempt organization will remain liable n and accompanying schedules and sing of the exempt organization's
	Δ Δ Δ ΣΕΑΙΙ	
Sign Here	A DEAN Title	
Here	Signature of officer Date Title	
Here Part V	Signature of officer Date Date Title Declaration of Electronic Return Originator (ERO) and Paid Preparer. See	
Part V I declare that the best of organization officer's sign forms and in Authorized exempt organizatements,	Signature of officer Date Title	B 8453-EO are complete and correct to responsible for reviewing the exempt eturn.) I have obtained the organization e organization officer with a copy of all d in FTB Pub. 1345, 2021 Handbook for he return or four years from the date the est. If I am also the paid preparer, I accompanying schedules and
Part V I declare that the best of organization officer's sign forms and in Authorized exempt organizatements,	Declaration of Electronic Return Originator (ERO) and Paid Preparer. Se nat I have reviewed the above exempt organization's return and that the entries on form FT my knowledge. (If I am only an intermediate service provider, I understand that I am not n's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the remature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the information that I will file with the FTB, and I have followed all other requirements describe e-file Providers. I will keep form FTB 8453-EO on file for four years from the due date of the anization return is filed, whichever is later, and I will make a copy available to the FTB upon requestities of perjury, I declare that I have examined the above exempt organization's return and and to the best of my knowledge and belief, they are true, correct, and complete. I make have knowledge.	B 8453-EO are complete and correct to responsible for reviewing the exempt eturn.) I have obtained the organization e organization officer with a copy of all d in FTB Pub. 1345, 2021 Handbook for he return or four years from the date the st. If I am also the paid preparer, I accompanying schedules and this declaration based on all information
Part V I declare that the best of organization officer's sign forms and in Authorized exempt organization statements, of which I have been seen to be a seen to b	Declaration of Electronic Return Originator (ERO) and Paid Preparer. Set at I have reviewed the above exempt organization's return and that the entries on form FT my knowledge. (If I am only an intermediate service provider, I understand that I am not not return. I declare, however, that form FTB 8453-EO accurately reflects the data on the remature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the information that I will file with the FTB, and I have followed all other requirements describe e-file Providers. I will keep form FTB 8453-EO on file for four years from the due date of the anization return is filed, whichever is later, and I will make a copy available to the FTB upon requestities of perjury, I declare that I have examined the above exempt organization's return and the past of my knowledge and belief, they are true, correct, and complete. I make have knowledge. ERO's signature A PATRICIA M. KAUFMAN CPA Check if also paid preparer	B 8453-EO are complete and correct to responsible for reviewing the exempt eturn.) I have obtained the organization e organization officer with a copy of all d in FTB Pub. 1345, 2021 Handbook for he return or four years from the date the est. If I am also the paid preparer, accompanying schedules and this declaration based on all information X
Part V I declare that the best of organization officer's sign forms and in Authorized exempt organizatements, of which I have the ERO Must	Declaration of Electronic Return Originator (ERO) and Paid Preparer. Set at I have reviewed the above exempt organization's return and that the entries on form FT my knowledge. (If I am only an intermediate service provider, I understand that I am not n's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the remature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the information that I will file with the FTB, and I have followed all other requirements describe e-file Providers. I will keep form FTB 8453-EO on file for four years from the due date of the anization return is filed, whichever is later, and I will make a copy available to the FTB upon requestities of perjury, I declare that I have examined the above exempt organization's return and and to the best of my knowledge and belief, they are true, correct, and complete. I make have knowledge. ERO'S A PATRICIA M. KAUFMAN CPA Date Check if also paid preparer Check if also paid preparer	B 8453-EO are complete and correct to responsible for reviewing the exempt eturn.) I have obtained the organization e organization officer with a copy of all d in FTB Pub. 1345, 2021 Handbook for he return or four years from the date the st. If I am also the paid preparer, I accompanying schedules and this declaration based on all information X Check if ERO's PTIN PO0312047 Firm's FEIN
Part V I declare that the best of organization officer's sign forms and in Authorized exempt organizatements, of which I have the tensor of th	Declaration of Electronic Return Originator (ERO) and Paid Preparer. Se lat I have reviewed the above exempt organization's return and that the entries on form FT my knowledge. (If I am only an intermediate service provider, I understand that I am not n's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the remature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the information that I will file with the FTB, and I have followed all other requirements describe e-file Providers. I will keep form FTB 8453-EO on file for four years from the due date of the anization return is filed, whichever is later, and I will make a copy available to the FTB upon requestities of perjury, I declare that I have examined the above exempt organization's return and and to the best of my knowledge and belief, they are true, correct, and complete. I make have knowledge. ERO's signature A PATRICIA M. KAUFMAN CPA ERO's signature A PATRICIA M. KAUFMAN CPA Check if also paid preparer MCGILLOWAY, RAY, BROWN & KAUFMAN ERO'S and address MCGILLOWAY, RAY, BROWN & KAUFMAN 2511 GARDEN ROAD, SUITE A-180	B 8453-EO are complete and correct to responsible for reviewing the exempt eturn.) I have obtained the organization e organization officer with a copy of all d in FTB Pub. 1345, 2021 Handbook for he return or four years from the date the st. If I am also the paid preparer, accompanying schedules and this declaration based on all information X Check if Self-employed P00312047 Firm's FEIN 77-0430195
Part V I declare that the best of organization officer's sign forms and in Authorized exempt organizatements, of which I have been been been been been been been be	Declaration of Electronic Return Originator (ERO) and Paid Preparer. Senat I have reviewed the above exempt organization's return and that the entries on form FT my knowledge. (If I am only an intermediate service provider, I understand that I am not not return. I declare, however, that form FTB 8453-EO accurately reflects the data on the remaiture on form FTB 8453-EO before transmitting this return to the FTB; I have provided the information that I will file with the FTB, and I have followed all other requirements describe e-file Providers. I will keep form FTB 8453-EO on file for four years from the due date of the nization return is filed, whichever is later, and I will make a copy available to the FTB upon requestities of perjury, I declare that I have examined the above exempt organization's return and and to the best of my knowledge and belief, they are true, correct, and complete. I make have knowledge. ERO'S A PATRICIA M. KAUFMAN CPA Date 6/14/23 Check if also paid preparer MCGI LLOWAY, RAY, BROWN & KAUFMAN Firm's name (or yours if self-employed) A MCGI LLOWAY, RAY, BROWN & KAUFMAN Firm's name (or yours if self-employed) A MCGI LLOWAY, RAY, BROWN & SUITE A-180	B 8453-EO are complete and correct to responsible for reviewing the exempt eturn.) I have obtained the organization e organization officer with a copy of all d in FTB Pub. 1345, 2021 Handbook for he return or four years from the date the st. If I am also the paid preparer, accompanying schedules and this declaration based on all information X
Part V I declare that the best of organization officer's sign forms and in Authorized exempt organizatements, of which I have been been been been been been been be	Declaration of Electronic Return Originator (ERO) and Paid Preparer. Senat I have reviewed the above exempt organization's return and that the entries on form FT my knowledge. (If I am only an intermediate service provider, I understand that I am not my knowledge. (If I am only an intermediate service provider, I understand that I am not my knowledge. (If I am only an intermediate service provider, I understand that I am not my knowledge. (If I am only an intermediate service provider, I understand that I am not my knowledge transmitting this return to the FTB; I have provided the information that I will file with the FTB, and I have followed all other requirements describe e-file Providers. I will keep form FTB 8453-EO on file for four years from the due date of the anization return is filed, whichever is later, and I will make a copy available to the FTB upon requestities of perjury, I declare that I have examined the above exempt organization's return and and to the best of my knowledge and belief, they are true, correct, and complete. I make have knowledge. ERO's signature A PATRI CI A M. KAUFMAN CPA ERO'S signature A PATRI CI A M. KAUFMAN CPA ERO'S signature A PATRI CI A M. KAUFMAN CPA ERO'S signature (or yours if self-employed) and address MCGI LLOWAY, RAY, BROWN & KAUFMAN 2511 GARDEN ROAD, SUITE A-180 MONTEREY Sof perjury, I declare that I have examined the above organization's return and accompanying schedules and statements ct, and complete. I make this declaration based on all information of which I have knowledge.	B 8453-EO are complete and correct to responsible for reviewing the exempt eturn.) I have obtained the organization e organization officer with a copy of all d in FTB Pub. 1345, 2021 Handbook for he return or four years from the date the st. If I am also the paid preparer, d accompanying schedules and this declaration based on all information X
Part V I declare that the best of a organization officer's sign forms and in Authorized exempt organizatements, of which I have been been been been been been been be	Declaration of Electronic Return Originator (ERO) and Paid Preparer. Se last I have reviewed the above exempt organization's return and that the entries on form FT my knowledge. (If I am only an intermediate service provider, I understand that I am not n's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the right information that I will file with the FTB, and I have followed all other requirements describe e-file Providers. I will keep form FTB 8453-EO on file for four years from the due date of the anization return is filed, whichever is later, and I will make a copy available to the FTB upon reques littles of perjury, I declare that I have examined the above exempt organization's return and 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. Date	B 8453-EO are complete and correct to responsible for reviewing the exempt eturn.) I have obtained the organization e organization officer with a copy of all d in FTB Pub. 1345, 2021 Handbook for the return or four years from the date the est. If I am also the paid preparer, accompanying schedules and this declaration based on all information X
Part V I declare that the best of a organization officer's sign forms and in Authorized exempt organizatements, of which I had been been been been been been been bee	Declaration of Electronic Return Originator (ERO) and Paid Preparer. Set at I have reviewed the above exempt organization's return and that the entries on form FT my knowledge. (If I am only an intermediate service provider, I understand that I am not n's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the remature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the information that I will file with the FTB, and I have followed all other requirements describe e-file Providers. I will keep form FTB 8453-EO on file for four years from the due date of the e-file providers. I will keep form FTB 8453-EO on file for four years from the due date of the e-file providers. I will keep form FTB 8453-EO on file for four years from the due date of the e-file providers. I will keep form FTB 8453-EO on file for four years from the due date of the e-file providers. I will keep form FTB 8453-EO on file for four years from the due date of the e-file providers. I will keep form FTB 8453-EO on file for four years from the due date of the e-file providers. I will keep form FTB 8453-EO on file for four years from the due date of the e-file providers. I will keep form FTB 8453-EO on file for four years from the due date of the FTB upon reque littles of perjury, I declare that I have examined the above exampted the above exempt organization's return and accompanying schedules and statements of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements of perjury. I declare that I have examined the above organization's return and accompanying schedules and statements of pe	B 8453-EO are complete and correct to responsible for reviewing the exempt eturn.) I have obtained the organization e organization officer with a copy of all d in FTB Pub. 1345, 2021 Handbook for he return or four years from the date the est. If I am also the paid preparer, accompanying schedules and this declaration based on all information X
Part V I declare that the best of a organization officer's sign forms and in Authorized exempt organizatements, of which I have been been been been been been been be	Declaration of Electronic Return Originator (ERO) and Paid Preparer. Set at I have reviewed the above exempt organization's return and that the entries on form FT my knowledge. (If I am only an intermediate service provider, I understand that I am not n's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the requirements on form FTB 8453-EO before transmitting this return to the FTB; I have provided the information that I will file with the FTB, and I have followed all other requirements describe e-file Providers. I will keep form FTB 8453-EO on file for four years from the due date of transmitting this return is filed, whichever is later, and I will make a copy available to the FTB upon requesities of perjury, I declare that I have examined the above exempt organization's return and and to the best of my knowledge and belief, they are true, correct, and complete. I make have knowledge. ERO's signature A PATRICIA M. KAUFMAN CPA EIR's name (or yours if self-employed) and address A PATRICIA M. KAUFMAN CPA MCGILLOWAY, RAY, BROWN & KAUFMAN if self-employed and address MONTEREY So f perjury, I declare that I have examined the above organization's return and accompanying schedules and statements ct, and complete. I make this declaration based on all information of which I have knowledge. Date Date Date Check if also paid preparer Check if also paid preparer	B 8453-EO are complete and correct to responsible for reviewing the exempt eturn.) I have obtained the organization e organization officer with a copy of all d in FTB Pub. 1345, 2021 Handbook for he return or four years from the date the est. If I am also the paid preparer, if accompanying schedules and this declaration based on all information Check if Self-employed P00312047 Firm's FEIN 77 - 0430195 CA ZIP code 93940 S, and to the best of my knowledge and belief, they

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2021 CALIFORNIA BOOK DEPRECIATION SCHEDULE

PAGE 1

CLIENT 215242

MONTEREY COLLEGE OF LAW

NO	DESCRIPTION	DATE <u>ACOUIRED</u> .	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	_MFTHOD_	LIFE RATE	CURREN DEPR.
FORM 199															
AMORTIZAT	ION														
102 2017 BC	OND ISSUANCE COSTS	12/15/17	_	86,344							86,344	31,658	S/L	10	
TOTAL	AMORTIZATION			86,344		0	0	() (0	86,344	31,658			
BUILDINGS															
7 BAILEY	COURT BUILDING	4/01/97		50,000							50,000	38,553	S/L	31.5	
12 2004 FO	RT ORD BUILDING	2/01/04		101,289							101,289	44,149	S/L	39	
16 2005 FT	ORD BLDG IMPROV	2/01/05		1,681,102							1,681,102	711,232	S/L	39	
48 COMM	JUSTICE CTR - BLDG	2/01/10		2,546,830							2,546,830	750,985	S/L	39	
93 FORD O	RD BLDG IMPROVEMENT	7/07/14	_	82,051							82,051	14,903	S/L	39	
TOTAL	BUILDINGS			4,461,272		0	0	() 0	0	4,461,272	1,559,822			1
FURNITURE	AND FIXTURES														
1 FURNITU	Jre & Fixtures	VARIOUS		47,261							47,261	47,261	S/L	7	
4 1998 FA	X MACHINE	1/01/98		536							536	536	S/L	7	
5 1999 VC	R'S	VARIOUS		1,705							1,705	1,703	S/L	7	
10 2000 PI	ROJECTOR/SCREEN	2/01/01		7,912							7,912	7,912	S/L	7	
18 2005 WI	INDOW COVERINGS	2/01/05		3,483							3,483	3,483	S/L	7	
19 2005 TE	ELEPHONE SYSTEM	2/01/05		2,455							2,455	2,455	S/L	7	
20 2005 DO	DNATED FURNITURE	2/01/05		1,045							1,045	1,045	S/L	7	
21 2005 FL	JRNITURE	2/01/05		1,244							1,244	1,244	S/L	7	
24 2005 M	ANDELL-GISNET FURN	2/01/05		2,027							2,027	2,027	S/L	7	
27 2006 TE	ELEPHONES	2/01/06		3,122							3,122	3,122	S/L	7	

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2021 CALIFORNIA BOOK DEPRECIATION SCHEDULE

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CLIENT 215242

IMPROVEMENTS

MONTEREY COLLEGE OF LAW

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																02.101
<u>NO</u>	DESCRIPTION	DATE <u>ACOUIRED</u> .	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	MFTHOD	LIFE	_RATE_	CURRENT DEPR.
28	2006 COPIER	2/01/06		10,457							10,457	10,457	S/L	7		0
29	2006 PROJECTOR	2/01/06		1,922							1,922	1,922	S/L	7		0
37	2007 FURNITURE/FIXTURES	VARIOUS		58,411							58,411	58,411	S/L	7		0
41	07/08 FURNITURE/FIXTURES	VARIOUS		5,485							5,485	5,485	S/L	7		0
49	CJC USED FURNITURE	2/01/10		12,234							12,234	12,234	S/L	7		0
53	CJC JUDGE'S CHAIRS	2/01/10		652							652	652	S/L	7		0
54	CJC STANTIONS & ROPE	2/01/10		1,251							1,251	1,251	S/L	7		0
55	CJC FURNITURE	2/01/10		2,206							2,206	2,206	S/L	7		0
60	TSTNG CTR TABLES (10)	2/01/10		330							330	330	S/L	7		0
62	CJC FOLDING CHAIRS	2/01/11		200							200	200	S/L	7		0
63	O/SIDE WOOD TABLES/BENCHS	2/01/11		5,956							5,956	5,956	S/L	7		0
64	CJC LEED WALL PLAQUES	2/01/11		302							302	302	S/L	7		0
65	CJC BLINDS	2/01/11		3,002							3,002	3,002	S/L	7		0
66	BLINDS (MAIN BLDG)	2/01/11		1,513							1,513	1,513	S/L	7		0
69	CJC WALL PLACQUES (LEED)	2/01/11		1,285							1,285	1,285	S/L	7		0
86	LUXOR PRESNTN CART	2/01/12		304							304	304	S/L	5		0
87	DRY ERASE BDS	2/01/12		537							537	537	S/L	7		0
88	12 FLDNG TABLES FOR SC	2/01/12		1,249							1,249	1,249	S/L	7		0
89	3 MOBILE TV CARTS	2/01/12		864							864	864	S/L	5		0
95	FURNITURE & FIXTURES	7/21/14		4,829							4,829	4,829	S/L	7		0
103	FURN & FIX-KCL	2/01/18		3,184							3,184	1,592	S/L	7		455
109	FURNITURES & FIXTURES	2/01/20		9,096	•						9,096	1,949	S/L	7		1,299
	TOTAL FURNITURE AND FIXTURE			196,059		0	0	() 0	0	196,059	187,318				1,754

2021 CALIFORNIA BOOK DEPRECIATION SCHEDULE

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CLIENT 215242

MONTEREY COLLEGE OF LAW

4/23							PRIOR							02:13F
<u>NO</u> _	DESCRIPTION	DATE ACOUIRED .	DATE COST/ SOLD BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	179/ BONUS/ SP. DEPR	PRIOR DEC. BAL DEPR	SALVAG /BASIS REDUCT	DEPR. Basis	PRIOR DEPR	_MFTHOD_	LIFE RATE	CURRENT DEPR
3	1998 BAILEY COURT IMP	VARIOUS	16,	946						16,946	12,374	S/L	31.5	
6	1999 ARCH FEES - BAILEY	VARIOUS	4,	529						4,529	3,239	S/L	31.5	
15	2005 FORT ORD LANDSCAPING	2/01/05		790						790	790	S/L	10	
17	2005 FORT ORD BUILD SIGNS	2/01/05	7,	821						7,821	3,349	S/L	39	
30	2006 FLAG POLES	2/01/06	1,	573						1,573	1,573	S/L	7	
33	2007 MAIN LINE EXTENSION	7/31/07	6,	259						6,259	4,695	S/L	20	
34	2007 TELEMETRIX WIRING	2/28/07	32,	100						32,100	23,273	S/L	20	1,
35	2007 CSUMB UNDERGROUND	3/31/07	8,	329						8,329	5,999	S/L	20	
36	2007 STREET LIGHTS	6/30/07	2,	358						2,358	1,701	S/L	20	
39	07/08 ROOF REPAIR	VARIOUS	12,	742						12,742	4,492	S/L	39	
40	07/08 PARKING LOT GRADING	VARIOUS	3,	600						3,600	3,600	S/L	7	
45	07/08 BAILEY BLDG IMP	VARIOUS	18,	440						18,440	8,191	S/L	31.5	
46	08/09 PRKING LOT UPGRADE	2/01/09	9,	169						9,169	9,169	S/L	7	
76	IMPROV-MAIN BLDG	7/31/11	1,	764						1,764	405	S/L	39	
77	EXTERIOR UPGRADE	9/06/11		312						312		S/L		
78	MCWD WATER CONNECT COSTS	2/01/12	32,	403						32,403	9,775	S/L	31.5	1,
104	Leasehold improve - KCL	6/06/18	34,	574						34,574	2,809	S/L	39	
105	LEASEHOLD IMPROVE - KCL	7/31/18	1,	660				_		1,660	129	S/L	39	
	TOTAL IMPROVEMENTS		195,	369	0	()	0 0	0	195,369	95,563			6,2
LAN	D													
8	LAND-BAILEY COURT	4/01/97	65,	000						65,000				
13	2004 FORT ORD LAND	2/01/04	805,	418						805,418				
14	2004 FORT ORD LAND IMPROV	2/01/04	29,	582				_		29,582				
	TOTAL LAND		900,	000	0	()	0 0	0	900,000	0			

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NO	DESCRIPTION	DATE <u>ACOUIRED</u>	DATE C	OST/ 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.	_MFTHOD_	LIFE _RAT	CURREN EDEPR_
MACHINE	ERY AND EQUIPMENT														
9 REGIS	STRATION SOFTWARE	1/01/00		3,666							3,666	3,662	S/L	7	
11 2003	COMPUTERS	1/01/03		14,989							14,989	14,989	S/L	5	
22 2005	COMPUTERS	2/01/05		28,276							28,276	28,276	S/L	5	
23 2005	DONATED COMPUTER	2/01/05		455							455	455	S/L	5	
25 2005	MANDELL-GISNET COMP	2/01/05		1,469							1,469	1,469	S/L	5	
26 2005	GRANT EQUIPMENT	7/31/05		1,237							1,237	1,237	S/L	5	
31 2006	COMPUTERS	2/01/06		23,430							23,430	23,430	S/L	5	
32 2006	GISNET COMPUTER	2/01/06		1,107							1,107	1,107	S/L	5	
38 2007	COMPUTER EQUIPMENT	VARIOUS		6,632							6,632	6,632	S/L	5	
42 07/08	8 SOFTWARE	VARIOUS		955							955	955	S/L	3	
43 07/08	8 COMPUTERS	VARIOUS		2,402							2,402	2,402	S/L	5	
44 07/08	8 MANDELL COMPUTER	VARIOUS		569							569	569	S/L	5	
47 08/09	9 COMPUTER (MITCH)	8/01/08		946							946	946	S/L	5	
50 CJC N	MICROWAVE	2/01/10		212							212	212	S/L	7	
51 CJC I	DISHWASHER	2/01/10		379							379	379	S/L	7	
52 CJC F	FRIDGE	2/01/10		674							674	674	S/L	7	
56 CJC R	REFURB COMP & MONITRS	2/01/10		3,616							3,616	3,616	S/L	7	
57 CJC S	SONIC WALL SECURITY	2/01/10		3,614							3,614	3,614	S/L	7	
58 LAPT	OP (MITCH)	2/01/10		601							601	601	S/L	5	
59 INTER	rnal tape drive	2/01/10		628							628	628	S/L	5	
61 KYOC	CERA COPIER	2/01/10		9,096							9,096	9,096	S/L	7	
67 STAF	F IPADS (2)	2/01/11		1,096							1,096	1,096	S/L	5	
68 FACU	ILTY IPADS (22)	2/01/11		10,349							10,349	10,349	S/L	5	
70 CJC L	LASER PRINTER	2/01/11		164							164	164	S/L	5	
71 EPSO	ON MULTIMEDIA PROJECTR	2/01/11		481							481	481	S/L	5	

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<u>NO</u> _	DESCRIPTION	DATE <u>ACOUIRED</u>	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.	_MFTHOD_	LIEE	<u>RATF</u> .	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		C
75	5 HP DSK-TP COMPUTERS	2/01/11		4,100							4,100	4,100	S/L	5		C
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		C
81	NEC V260 PROJECTORS (4)	2/01/12		1,407							1,407	1,407	S/L	5		C
82	3 SONY VIO LAPTOPS	2/01/12		1,150							1,150	1,150	S/L	5		(
83	3 FLAT SCR TV'S	2/01/12		1,415							1,415	1,415	S/L	5		(
84	REFURB IMAC 21.5"	2/01/12		2,179							2,179	2,179	S/L	5		(
85	HP 6300 MT COMP (FOR MG)	2/01/12		1,312							1,312	1,312	S/L	5		(
90	5 IPAD II'S (STAFF)	8/15/11		2,652							2,652	2,386	S/L	5		(
91	COMPUTER & TECH EQUIPMENT	8/01/12		5,017							5,017	5,017	S/L	5		(
92	TELEPHONE SYSTEM	7/02/12		15,140							15,140	14,888	S/L	5		(
94	COMPUTERS	8/08/13		882							882	882	S/L	5		(
96	GISNET COMPUTERS	8/08/13		3,000							3,000	3,000	S/L	5		C
98	COMPUTERS	7/31/15		2,981							2,981	2,981	S/L	5		(
99	COMPUTER	11/02/15		1,496							1,496	1,496	S/L	5		(
100	APPLE MACBOOK PRO - SLO	6/23/16		664							664	664	S/L	5		(
101	COMPUTER - HEATHER	7/19/16		1,299							1,299	1,299	S/L	5		(
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	196,125	181,146				5,584

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<u>NO</u>	DESCRIPTION	DATE ACOUIRED_	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.
MISCEL	LANEOUS															
2 LIB	RARY	VARIOUS		64,947							64,947	64,947	S/L	7		0
97 SLC) LIBRARY	3/02/15		60,000							60,000	54,997	S/L	7		5,003
T01	TAL MISCELLANEOUS			124,947		0	0	(0	0	124,947	119,944				5,003
тот	TAL DEPRECIATION			6,073,772		0	0	(0	0	6,073,772	2,143,793				133,288
GRA	AND TOTAL AMORTIZATION			86,344		0	0	() 0	0	86,344	31,658				8,634
GRA	AND TOTAL DEPRECIATION			6,073,772		0	0	(0	0	6,073,772	2,143,793				133,288