

Return of Organization Exempt from Income Tax

Under section 501(c) (except black lung benefit trust or private foundation)
of the Internal Revenue Code or section 4947(a)(1) trust

OMB No. 1545-0047

1985

Note: You may be required to use a copy of this return to satisfy State reporting requirements. See instruction D.

For the calendar year 1985, or fiscal year beginning May 1, 1985, and ending April 30, 1985.

Use IRS label. Otherwise, please print or type.	Name of organization Church of Spiritual Technology	A Employer identification number (see instruction L) 95 : 3781769
	Address (number and street) 4391 Sunset Blvd. Suite 292	B State registration number (see instruction D) 1074287
	City or town, state, and ZIP code Los Angeles, California 90029	C If address changed, check here <input type="checkbox"/>

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

E Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) ☐

F Section 4947(a)(1) trusts filing this form in lieu of Form 1041, check here ☐ (see instruction C10).

G Is this a group return (see instruction J) filed for affiliates? ☐ Yes ☒ No If "Yes" to either, give four-digit group exemption number (GEN) ☐

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

- ☐ Check here if your gross receipts are normally not more than \$25,000 (see instruction B11). You do not have to file a completed return with IRS but should file a return without financial data if you were mailed a Form 990 Package (see instruction A). Some States may require a completed return.
- ☐ Check here if gross receipts are normally more than \$25,000 and line 12 is \$25,000 or less. Complete Parts I (except lines 13-15), III, IV, VI, and VII and only the indicated items in Parts II and V (see instruction I). If line 12 is more than \$25,000, complete the entire return.

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

These columns are optional—
see instructions**Part I** Statement of Support, Revenue, and Expenses
and Changes in Fund Balances

		(A) Total	(B) Unrestricted/ Expendable	(C) Restricted/ Nonexpendable
Support and Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	a Direct public support	2,043,438.-		
	b Indirect public support			
	c Government grants			
	d Total (add lines 1a through 1c) (attach schedule—see instructions)	2,043,438.-		
	2 Program service revenue (from Part IV, line f)			
	3 Membership dues and assessments			
	4 Interest on savings and temporary cash investments	1,320,655.-		
	5 Dividends and interest from securities			
	6a Gross rents	15,000.-		
	b Minus: rental expenses			
	c Net rental income (loss)	15,000.-		
7 Other investment income (Describe EXCHANGE GAIN)	262,580.-			
8a Gross amount from sale of	Securities			
	Other	38,929.-		
	b Minus: cost or other basis and sales expenses	33,736.-		
	c Gain (loss) (attach schedule)	5,193.-		
9 Special fundraising events and activities (attach schedule—see instructions)				
a Gross revenue (not including \$ of contributions reported on line 1a)				
b Minus: direct expenses				
c Net income (line 9a minus line 9b)				
10a Gross sales minus returns and allowances				
b Minus: cost of goods sold (attach schedule)				
c Gross profit (loss)				
11 Other revenue (from Part IV, line g)	7,935.-			
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8c, 9c, 10c, and 11)	3,654,801.-			
Expenses	13 Program services (from line 44, column (B)) (see instructions)	2,302,886.-		
	14 Management and general (from line 44, column (C)) (see instructions)			
	15 Fundraising (from line 44, column (D)) (see instructions)			
	16 Payments to affiliates (attach schedule—see instructions)			
	17 Total expenses (add lines 16 and 44, column (A))	2,302,886.-		
Fund Balances	18 Excess (deficit) for the year (subtract line 17 from line 12)	1,351,915.-		
	19 Fund balances or net worth at beginning of year (from line 74, column (A))	22,554,089.-		
	20 Other changes in fund balances or net worth (attach explanation)			
	21 Fund balances or net worth at end of year (add lines 18, 19, and 20)	23,906,004.-		00023

Part II Statement of Functional Expenses

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

Do not include amounts reported on lines 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Expenses	22 Grants and allocations (attach schedule)				
	23 Specific assistance to individuals				
	24 Benefits paid to or for members				
	25 Compensation of officers, directors, etc.	8,987.-			
	26 Other salaries and wages	75,721.-			
	27 Pension plan contributions				
	28 Other employee benefits	184,043.-			
	29 Payroll taxes				
	30 Professional fundraising fees				
	31 Accounting fees	16,123.-			
	32 Legal fees	362,550.-			
	33 Supplies	356,648.-			
	34 Telephone	50,755.-			
	35 Postage and shipping	19,329.-			
	36 Occupancy	198,255.-			
	37 Equipment rental and maintenance	148,776.-			
	38 Printing and publications	20,370.-			
	39 Travel	87,074.-			
	40 Conferences, conventions and meetings				
	41 Interest				
	42 Depreciation, depletion, etc. (attach schedule)	231,548.-			
	43 Other expenses (itemize): a Tax	221.-			
	b Professional Fees	129,576.-			
	c Staff Training Materials & Exp.	15,550.-			
	d Memberships and Dues	11,000.-			
	e Charitable Donation	375,000.-			
	f Books and Films	11,360.-			
44 Total functional expenses (add lines 22 through 43)		2,302,886.-			

Part III Statement of Program Services Rendered

List each program service title on lines a through d; for each, identify the service output(s) or product(s) and report the quantity provided. Enter the total expenses attributable to each program service and the amount of grants and allocations included in that total. (See instructions for Part III.)		Expenses (Optional for some organizations—see instructions)
a	All expenses are allocated to the activities of the organization as described in the application of the organization for recognition of its exempt status, and herein. No breakdown amongst activities is maintained.	
	(Grants and allocations \$)	2,302,886.-
b		
	(Grants and allocations \$)	
c		
	(Grants and allocations \$)	
d		
	(Grants and allocations \$)	
e	Other program service activities (attach schedule)	
	(Grants and allocations \$)	
f	Total (add lines a through e) (should equal line 44, column (B))	2,302,886.-

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Part IV Program Service Revenue and Other Revenue (State Nature)		Program service revenue	Other revenue
a	Fees from government agencies		
b	Field Staff Member Commissions		705.-
c	Sale of logs		2,705.-
d	Sale of recorded tape lectures		4,525.-
e			
f	Total program service revenue (enter here and on line 2)		
g	Total other revenue (enter here and on line 11)		7,935.-

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

Note: Columns (C) and (D) are optional. Columns (A) and (B) must be completed to the extent applicable. Where required, attached schedules should be for end-of-year amounts only.		(A) Beginning of year	End of year		
			(B) Total	(C) Unrestricted/Expendable	(D) Restricted/Nonexpendable
Assets					
45	Cash—non-interest bearing	1,500.-	21,479.-	-	
46	Savings and temporary cash investments	17,940,815.-	16,932,089.-	-	
47	Accounts receivable ▶ minus allowance for doubtful accounts ▶				
48	Pledges receivable ▶ minus allowance for doubtful accounts ▶				
49	Grants receivable				
50	Receivables due from officers, directors, trustees, and key employees (attach schedule)				
51	Other notes and loans receivable ▶ minus allowance for doubtful accounts ▶				
52	Inventories for sale or use				
53	Prepaid expenses and deferred charges	36,130.-	26,007.-	-	
54	Investments—securities (attach schedule)				
55	Investments—land, buildings and equipment: basis ▶ minus accumulated depreciation ▶ (attach schedule)				
56	Investments—other (attach schedule)				
57	Land, buildings and equipment: basis ▶ 7,240,131.- minus accumulated depreciation ▶ 314,476 (attach schedule)	3,986,558.-	6,925,655.-	-	
58	Other assets ▶ See Schedule	589,511.-	774.-	-	
59	Total assets (add lines 45 through 58)	22,554,514.-	23,906,004.-	-	
Liabilities					
60	Accounts payable and accrued expenses				
61	Grants payable				
62	Support and revenue designated for future periods (attach schedule)				
63	Loans from officers, directors, trustees and key employees (attach schedule)				
64	Mortgages and other notes payable (attach schedule)				
65	Other liabilities ▶ Short Term Loan	425.-	- 0 -	-	
66	Total liabilities (add lines 60 through 65)	425.-	- 0 -	-	
Fund Balances or Net Worth					
Organizations that use fund accounting, check here <input type="checkbox"/> and complete lines 67 through 70 and lines 74 and 75.					
67	a Current unrestricted fund				
	b Current restricted fund				
68	Land, buildings and equipment fund				
69	Endowment fund				
70	Other funds (Describe ▶)				
Organizations that do not use fund accounting, check here <input type="checkbox"/> and complete lines 71 through 75.					
71	Capital stock or trust principal				
72	Paid-in or capital surplus				
73	Retained earnings or accumulated income				
74	Total fund balances or net worth (see instructions)	22,554,089.-	23,906,004.-	-	
75	Total liabilities and fund balances/net worth (see instructions)	22,554,514.-	23,906,004.-	-	

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

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

Part VII Other Information

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

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.		
	Signature of officer <i>John D. Spurlin</i>	Date Jan 13, 1987	Title President
Paid Preparer's Use Only	Preparer's signature <i>John D. Spurlin</i>	Date 1/13/87	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours, if self-employed) and address STANT THORNTON 15260 Ventura Blvd., Suite 700, Sherman Oaks, CA 91403	ZIP code 91403	

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CHURCH OF SPIRITUAL TECHNOLOGY
4391 Sunset Blvd, Suite 292
Los Angeles, California 90029

95-3781769
Attachment to Form 990
Fiscal Year Ending April 30, 1986

PART I LINE 1(D) Schedule of Contributions

Religious Technology Center	\$ 2,029,949.-
Public Individuals	13,489.-
	<hr/>
	2,043,438.-

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PART II, Line 42 DEPRECIATION SCHEDULE

Buildings and Improvements	\$ 88,166.-
Plant and Technical Equipment	94,150.-
Furniture and Fittings	7,153.-
Office Equipment	7,895.-
Vehicles	34,184.-

\$ 231,548.-

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PART V Line 57 Land, Buildings, and Equipment, etc.

ITEM	COST-BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
Land	\$ 4,241,431.-	- 0 -	\$ 4,241,431.-
Buildings & Improvements	2,204,142.-	101,969.-	2,102,173.-
Plant & Technical Equipment	540,425.-	158,700.-	381,725.-
Furniture & Fittings	55,589.-	9,183.-	46,406.-
Office Equipment	61,663.-	13,452.-	48,211.-
Vehicles	136,881.-	31,172.-	105,709.-
	\$ 7,240,131.-	314,476.-	6,925,655.-

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PART V Line 58 OTHER ASSETS

Options	\$ 200
Assets held in custody	1
Loan Receivable	573
	<hr/>
	\$ 774

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PART VI - OFFICERS, DIRECTORS AND TRUSTEES

<u>Name & Address</u>	<u>Office</u>	<u>Compensation</u>
Terri Gamboa 6464 Sunset Blvd. Los Angeles, Ca. 90028	Trustee	
Marion Meisler 6464 Sunset Blvd. Los Angeles, Ca. 90028	Trustee	
Gregory Wilhere 6464 Sunset Blvd. Los Angeles, Ca. 90028	Trustee	
Lyman Spurlock 6464 Sunset Blvd. Los Angeles, Ca. 90028	President & Director	
Dan Przybylski 25426 Hwy 189 Twin Peaks, Ca. 92391	Vice President & Director	\$ 3367.00
Nancy O'Meara 25416 Hwy 189 Twin Peaks, Ca. 92391	Treasurer & Director	2704.00
Leo Johnson 25426 Hwy 189 Twin Peaks, Ca. 92391	Secretary	2916.50

The above named three persons who received compensation from the organization were full time staff members during all or part of the year ended April 30, 1986. The amounts reported above are the amounts they received during that fiscal year. They received compensation on the same basis as other staff members. In addition to the reported cash compensation, these individuals (like other staff members) also received room, board and other essentials which were furnished to them by the organization. All compensation paid was in their capacity as staff members, not as officers or directors.

Mr. Spurlock devoted an estimated 10 hrs per week to the affairs of the organization.

The above named individuals are the present office holders. No predecessor in office of any of them received any compensation from the organization.

The organization also has three Special Directors, all of whom are partners in the law firm of Lenske, Lenske & Heller. The Special Directors received no compensation as Special Directors. The firm received compensation from the organization in the aggregate amount of \$80,617.86 for legal services, which amount is included in Legal Fees on Line 32 Part II. The Special Directors are Sherman D. Lenske, Lawrence E. Heller and Stephen A. Lenske. Their address is Woodland West Building, Suite 315, 6400 Canoga Avenue, Woodland Hills, Ca. 91367.

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Fiscal Year Ending April 30, 1986

990 PART I LINE 8C. SALE OF ASSETS OTHER THAN INVENTORY

ASSET	DATE ACQUIRED	HOW ACQUIRED	DATE SOLD	TO WHOM SOLD	GROSS SALES PRICE	COST	COST OF IMPROVEMENTS AFTER ACQUIRED	DEPRECIATION	GAIN /LOSS
DATSUN STATION WAGON	9 NOV 82	CASH PURCHASE	4 DEC 85	REDLANDS NISSAN	2,200.00	7,137.03	0.00	7,137.05	2,200.00
CHEROKEE CHIEF 4X4	29 APR 83	CASH PURCHASE	10 OCT 85	QUALITY AUTO CENTER	1,600.00	5,500.00	0.00	4,583.33	683.33
YELLOW SENTRA WAGON	4 APR 83	CASH PURCHASE	22 NOV 85	REDLANDS NISSAN	3,500.00	7,400.00	0.00	6,574.49	2,674.49
SILVER NISSAN SEDAN	4 APR 83	CASH PURCHASE	20 NOV 85	LONG BEACH NISSAN	3,075.00	7,400.00	552.51	6,958.07	2,080.56
RED SENTRA SEDAN	30 AUG 84	CASH PURCHASE	17 NOV 85	LONG BEACH NISSAN	4,375.00	8,350.00	0.00	3,011.57	<963.43>
FORD PICKUP TRUCK	12 NOV 84	CASH PURCHASE	31 OCT 85	GLENDALE DODGE INC.	400.00	2,000.00	0.00	666.66	<933.34>
TRUCK	27 FEB 85	CASH PURCHASE	1 AUG 85	MARTIN'S	23,778.52	26,811.20	0.00	2,483.57	<549.11>
					38,928.52	64,598.25	552.51	31,414.74	5,192.50