[¶ 250] :53 12 86

[Form 990 (1986)]

1235-3

Form **990**

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0047

1986

For the calendar year 1986, or fiscal year beginning May 1, 1986, and ending April 30, 1987

Use IRS label. Otherwise, please print or type.

Name of organization: Church of Spiritual Technology

Address (number and street): 419 North Larchmont Suite 162

City or town, state, and ZIP code: Los Angeles, California 90004

A Employer identification number (see instruction L): 95 : 3781769

B State registration number (see instruction D): 1074287

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

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 Is this a group return (see instruction J) filed for affiliates? ☐ Yes ☒ No

If "Yes," enter the number of affiliates for which this return is filed ____

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

G If "Yes" to either, give four-digit group exemption number (GEN) ▶

H ☐ 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.

I ☐ 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.)

Part I Statement of Support, Revenue, and Expenses and Changes in Fund Balances

These columns are optional—see instructions

Section	Line	Description	Securities	Other	(A) Total	(B) Unrestricted/Expendable	(C) Restricted/Nonexpendable
Support and Revenue	1	Contributions, gifts, grants, and similar amounts received:					
	a	Direct public support		2,813,213.			
	b	Indirect public support					
	c	Government grants					
	d	Total (add lines 1a through 1c) (attach schedule—see instructions)			2,813,213.		
	2	Program service revenue (from Part IV, line f)					
	3	Membership dues and assessments					
	4	Interest on savings and temporary cash investments			1,035,112.		
	5	Dividends and interest from securities					
	6a	Gross rents		17,500.			
	b	Minus: rental expenses					
	c	Net rental income (loss)			17,500.		
	7	Other investment income (Describe ▶ Exchange Gain)			129,023.		
	8a	Gross amount from sale of assets other than inventory		4,750.			
	b	Minus: cost or other basis and sales expenses		4,331.			
	c	Gain (loss) (attach schedule)		419.	419.		
	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)			15,443.		
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8c, 9c, 10c, and 11)			4,010,710.		
Expenses	13	Program services (from line 44, column (B)) (see instructions)			2,209,658.		
	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))			2,209,658.		
Fund Balances	18	Excess (deficit) for the year (subtract line 17 from line 12)			1,801,052.		
	19	Fund balances or net worth at beginning of year (from line 74, column (A))			23,906,004.		
	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)			25,707,056.		

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CHURCH OF SPIRITUAL TECHNOLOGY 95-3781769

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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
22 Grants and allocations (attach schedule)				
23 Specific assistance to individuals				
24 Benefits paid to or for members				
25 Compensation of officers, directors, etc.	18,407.-	18,407.-		
26 Other salaries and wages	132,528.-	132,528.-		
27 Pension plan contributions				
28 Other employee benefits	177,374.-	177,374.-		
29 Payroll taxes				
30 Professional fundraising fees				
31 Accounting fees	13,493.-	13,493.-		
32 Legal fees	636,478.-	636,478.-		
33 Supplies	136,646.-	136,646.-		
34 Telephone	95,480.-	95,480.-		
35 Postage and shipping	20,588.-	20,588.-		
36 Occupancy	177,470.-	177,470.-		
37 Equipment rental and maintenance	84,286.-	84,286.-		
38 Printing and publications	12,053.-	12,053.-		
39 Travel	135,476.-	135,476.-		
40 Conferences, conventions, and meetings				
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)	360,241.-	360,241.-		
43 Other expenses (itemize): a Tax	254.-	254.-		
b Professional Fees	148,208.-	148,208.-		
c Staff Training Materials & Exp.	14,604.-	14,604.-		
d Memberships & Dues	14,670.-	14,670.-		
e Books and Films	30,072.-	30,072.-		
f Other - See Schedule	1,330.-	1,330.-		
44 Total functional expenses (add lines 22 through 43) Organizations completing columns B-D, carry these totals to lines 13-15.	2,209,658.-	2,209,658.-		

Expenses

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 $)	2,209,658.-
b (Grants and allocations $)	
c (Grants and allocations $)	
d (Grants and allocations $)	C0004
e Other program service activities (attach schedule) (Grants and allocations $)	
f Total (add lines a through e) (should equal line 44, column (B))	2,209,658.-

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		1,660.-
c Sales of recorded tape lectures		9,113.-
d Road usage payment		4,670.-
e		
f Total program service revenue (enter here and on line 2)		
g Total other revenue (enter here and on line 11)		15,443.-

Part V Balance Sheets If line 12 or Column (B) of line 59 is more than $25,000, complete the entire balance sheet. If line 12, Part I, and Column (B) of 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	21,479	18,116		
46 Savings and temporary cash investments	16,932,089	17,187,722		
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	26,007	15,314		
54 Investments—securities (attach schedule)		4,867		
55 Investments—land, buildings and equipment: basis ▶ minus accumulated depreciation ▶ (attach schedule)				
56 Investments—other (attach schedule)				
57 Land, buildings and equipment: basis ▶ 9,141,850. minus accumulated depreciation ▶ 661,872. (attach schedule)	6,925,655	8,479,978		
58 Other assets ▶ See schedule	774	1,059		
59 Total assets (add lines 45 through 58)	23,906,004	25,707,056		
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 ▶				
66 Total liabilities (add lines 60 through 65)	0	0		
Fund Balances or Net Worth				
Organizations that use fund accounting, check here ▶ ☐ and complete lines 67 through 70 and lines 74 and 75.				
67a 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 ▶ ☐ 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)	23,906,004	25,707,056		
75 Total liabilities and fund balances (net worth) (see instructions)	23,906,004	25,707,056		

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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?		X
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.		
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 ☐ exempt OR ☐ nonexempt.		
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) 00006		
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] 5 Dec 87 ▶ President
Signature of officer Date Title

Paid Preparer's Preparer's signature ▶ [signature] Date 12-2-87 Check if self-employed ▶ ☐

GRANT THORNTON 36-6055558 ZIP code

SCHEDULE A (Form 990)
Department of the Treasury
Internal Revenue Service

Organization Exempt Under 501(c)(3)

(Except Private Foundation), 501(e), 501(f), 501(k), or Section 4947(a)(1) Trust
Supplementary Information
▶ Attach to Form 990.

OMB No 1545-0047
1986

Name: CHURCH OF SPIRITUAL TECHNOLOGY
Employer identification number: 95 : 3781769

Part I Compensation of Five Highest Paid Employees Other Than Officers, Directors, and Trustees (See specific instructions)

Name and address of employees paid more than $30,000	Title and average hours per week devoted to position	Compensation	Contributions to employee benefit plans	Expense account and other allowances
NONE				
Total number of other employees paid over $30,000 ▶				

Part II Compensation of Five Highest Paid Persons for Professional Services (See specific instructions)

Name and address of persons paid more than $30,000	Type of service	Compensation
Connerton&Bernstein, Suite 800 1899 L Street, N.W. Washington, D.C. 20036	Legal	202,613
Action Enterprises, 17305 Santa Rosa Mine Road Perris, California 92370	Professional	137,517
Thomas C. Spring, 1130 17th St. N.W. Suite 400 Washington, D.C. 20036	Legal	85,469
Zuckert, Scoutt, Rasenberger & Johnson 888 17th St. N.W. Washington, D.C. 20006	Legal	65,969
Finnegan, Henderson, Farabow, Garrett & Duner 1775 K. Street N.W. Washington, D.C. 20006	Legal	53,218
Total number of others receiving over $30,000 for professional services ▶	4 *	

Part III Statements About Activities

		Yes (1)	No (2)
1 During the year, have you attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?	1		X
If "Yes," enter the total expenses paid or incurred in connection with the legislative activities $			
Complete Part VI of this form for organizations that made an election under section 501(h) on Form 5768 or other statement. For other organizations checking "Yes," attach a statement giving a detailed description of the legislative activities and a classified schedule of the expenses paid or incurred.			
2 During the year, have you, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer or creator of your organization, or any organization or corporation with which such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:			
a Sale, exchange, or leasing of property?	2a	X	
b Lending of money or other extension of credit?	2b	X	
c Furnishing of goods, services, or facilities?	2c		X
d Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d		X
e Transfer of any part of your income or assets?	2e		X
If the answer to any question is "Yes," attach a detailed statement explaining the transactions.			
3 Do you make grants for scholarships, fellowships, student loans, etc.?	3		X
4 Attach a statement explaining how you determine that individuals or organizations receiving disbursements from you in furtherance of your charitable programs qualify to receive payments. (See specific instructions)			

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* Certain legal expenses were paid in connection with the [illegible] of the President of the organization.

Part IV Reason for Non-Private Foundation Status (See instructions for definitions)

The organization is not a private foundation because it is (check applicable box; please check only ONE box):

5 [X] 1 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
6 [ ] 2 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)
7 [ ] 3 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
8 [ ] 4 A Federal, state or local government or governmental unit. Section 170(b)(1)(A)(v).
9 [ ] 5 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter name, city, and state of hospital ▶** ....
10 [ ] 6 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete Support Schedule.)
11 [ ] 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)
12 [ ] 8 An organization that normally receives: (a) no more than 1/3 of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and (b) more than 1/3 of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions. See section 509(a)(2). (Also complete Support Schedule.)
13 [ ] 9 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) boxes 5 through 12 above or (2) section 501(c)(4), (5), or (6) if they meet the test of section 509(a)(2). See section 509(a)(3).

Provide the following information about the supported organizations. (See instructions for Part IV, box 13.)

(a) Name of supported organizations	(b) Box number from above

14 [ ] 0 An organization organized and operated to test for public safety. Section 509(a)(4). (See specific instructions)

Support Schedule (Complete only if you checked box 10, 11, or 12 above) Use cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 1985	(b) 1984	(c) 1983	(d) 1982	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc. purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for your benefit and either paid to you or expended on your behalf					
21 The value of services or facilities furnished to you by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach schedule. Do not include gain (or loss) from sale of capital assets					
23 Total of lines 15 through 22					
24 Line 23 minus line 17					
25 Enter 1% of line 23					

26 Organizations described in box 10 or 11:
a Enter 2% of amount in column (e), line 24. 0000
b Attach a list (not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1982 through 1985 [illegible] the amount shown in 26a. Enter the sum of all excess amounts here ....

Part IV **Support Schedule (continued)(Complete only if you checked box 10, 11, or 12 on page 2)**

27 Organizations described in box 12, page 2:

a Attach a list for amounts shown on lines 15, 16, and 17, showing the name of, and total amounts received in each year from, each "disqualified person," and enter the sum of such amounts for each year:

(1985)........ (1984)........ (1983)........ (1982)........

b Attach a list showing, for 1982 through 1985, the name and amount included in line 17 for each person (other than "disqualified persons") from whom the organization received more, during that year, than the larger of: the amount on line 25 for the year or $5,000. Include organizations described in boxes 5 through 11 as well as individuals. Enter the sum of these excess amounts for each year:

(1985) (1984) (1983) (1982)

28 For an organization described in box 10, 11, or 12, page 2, that received any unusual grants during 1982 through 1985, attach a list (not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15 above. (See specific instructions)

Part V **Private School Questionnaire**
To Be Completed ONLY by Schools That Checked Box 6 in Part IV

			Yes (1)	No (2)
29	Do you have a racially nondiscriminatory policy toward students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body?	29		
30	Do you include a statement of your racially nondiscriminatory policy toward students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Have you publicized your racially nondiscriminatory policy by newspaper or broadcast media during the period of solicitation for students or during the registration period if you have no solicitation program, in a way that makes the policy known to all parts of the general community you serve?	31		
	If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			
32	Do you maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by you or on your behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
33	Do you discriminate by race in any way with respect to:			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance? (See instructions)	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
34a	Do you receive any financial aid or assistance from a governmental agency?	34a		
b	Has your right to such aid ever been revoked or suspended?	34b		
	If you answered "Yes" to either 34a or b, please explain using an attached separate statement.			
35	Do you certify that you have complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-... If "No," attach an explanation. (See instructions for Part V)	35		

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Part VI Lobbying Expenditures by Public Charities (See instructions)
(To be completed ONLY by an eligible organization that filed Form 5768)

Check here ▶ a ☐ If the organization belongs to an affiliated group. (See instructions)
Check here ▶ b ☐ If you checked a and "limited control" provisions apply. (See instructions)

Limits on Lobbying Expenses	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total (grassroots) lobbying expenses to influence public opinion		
37 Total lobbying expenses to influence a legislative body		
38 Total lobbying expenses (add lines 36 and 37)		
39 Other exempt purpose expenses (See Part VI instructions)		
40 Total exempt purpose expenses (add lines 38 and 39) (See instructions)		
41 Lobbying nontaxable amount. Enter the smaller of $1,000,000 or the amount determined under the following table—		
If the amount on line 40 is— / The lobbying nontaxable amount is—		
Not over $500,000 — 20% of the amount on line 40		
Over $500,000 but not over $1,000,000 — $100,000 plus 15% of the excess over $500,000		
Over $1,000,000 but not over $1,500,000 — $175,000 plus 10% of the excess over $1,000,000		
Over $1,500,000 — $225,000 plus 5% of the excess over $1,500,000		
42 Grassroots nontaxable amount (enter 25% of line 41)		
(Complete lines 43 and 44. File Form 4720 if either line 36 exceeds line 42 or line 38 exceeds line 41.)		
43 Excess of line 36 over line 42		
44 Excess of line 38 over line 41		

4-Year Averaging Period Under Section 501(h).
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45-50 for details.)

Lobbying Expenses During 4-Year Averaging Period

Calendar year (or fiscal year beginning in) ▶	(a) 1986	(b) 1985	(c) 1984	(d) 1983	(e) Total
45 Lobbying nontaxable amount (See instructions)					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenses (See instructions)					
48 Grassroots nontaxable amount (See instructions)					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenses (See instructions)					

CHURCH OF SPIRITUAL TECHNOLOGY
419 North Larchmont Suite 162
Los Angeles, California 90004

95-3781769
Attachment to Form 990
Fiscal Year Ending April 30, 1987

PART I. LINE 1 D. SCHEDULE OF CONTRIBUTIONS

Religious Technology Center	$ 2,792,211
Public Individuals	21,002
	$ 2,813,213

CHURCH OF SPIRITUAL TECHNOLOGY
419 North Larchmont Suite 162
Los Angeles, California 90004

95-3781769
Attachment to Form 990
Fiscal Year Ending April 30, 1987

PART I. LINE 8C. CAPITAL GAIN/LOSS ON SALE OF ASSETS OTHER THAN INVENTORY

		TOTAL	MAROON SENTRA SEDAN	NISSAN STATION WAGON
a)	Date Acquired		30 Mar 1983	4 Dec 1985
	How Acquired		Cash purchase	Cash purchase
	Date Sold		27 Jan 1987	5 Apr 1987
	To Whom Sold	Total	Leo Johnson	James Ring
b)	Gross Sales Price	$ 4,750	$ 1,750	$ 3,000
c)	Cost/basis	16,137	7,475	8,662
d)	Cost of Improvements after acquisition	1,039	1,039	-0-
e)	Depreciation since acquisition	12,845	8,514	4,331
f)	Gain/Loss	419	1,750	(1,331)

CHURCH OF SPIRITUAL TECHNOLOGY
419 North Larchmont Suite 162
Los Angeles, California 90004

95-3781769
Attachment to Form 990
Fiscal Year Ending April 30, 1987

PART II. LINE 42. DEPRECIATION SCHEDULE

Buildings and Improvements	$ 152,765
Plant and Technical Equipment	125,461
Furniture and Fittings	15,480
Office Equipment	17,140
Vehicles	49,395
	$ 360,241

CHURCH OF SPIRITUAL TECHNOLOGY
419 North Larchmont Suite 162
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95-3781769
Attachment to Form 990
Fiscal Year Ending April 30, 1987

PART II. LINE 43. OTHER EXPENSES

43 f Other:

Field Staff Member Commissions	$ 1,198
Loss on Precious Metal Holdings	132
	$ 1,330

CHURCH OF SPIRITUAL TECHNOLOGY
419 North Larchmont Suite 162
Los Angeles, California 90004

95-3781769
Attachment to Form 990
Fiscal Year Ending April 30, 1987

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	3,819,115	254,734	3,564,381
Plant & Technical Equipment	714,184	284,161	430,023
Furniture & Fittings	99,209	24,663	74,546
Office Equipment	109,731	30,591	79,140
Vehicles	158,180	67,723	90,457
	$ 9,141,850	661,872	8,479,978

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PART V. LINE 58. OTHER ASSETS

Options	$ 200
Assets held in custody	1
Loans Receivable	858
	$ 1,059

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PART V. LINE 54. INVESTMENTS

Precious Metals

ITEM	VALUE
2 5 oz. Silver Ingots	$ 75
17 1 oz. Silver Ingots	127
2 1 oz. Gold Ingots	870
3 1/2 oz. Krugerand	675
3 1/4 oz. Krugerand	344
5 1/10 oz. Krugerand	229
11 1/10 oz. Maple Leaf	515
387 oz. Silver Face Value	2,032
	$ 4,867

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PART VI. OFFICERS, DIRECTORS AND TRUSTEES

Name & Address	Office	Compensation
Terri Gamboa 7051 Hollywood Blvd Los Angeles, Calif 90028	Trustee	-0-
Marion Meisler 7051 Hollywood Blvd Los Angeles, Calif 90028	Trustee	-0-
Lyman Spurlock 7051 Hollywood Blvd Los Angeles, Calif 90028	Trustee & President	-0-
Dan Przybylski 25426 Hwy 189 Twin Peaks, Calif 92391	Vice-President & Director	-0-
Nancy O'Meara 25426 Hwy 189 Twin Peaks, Calif 92391	Treasurer & Director	-0-
Russ Bellin 25426 Hwy 189 Twin Peaks, Calif 92391	Director	-0-
Leo Johnson 25426 Hwy 189 Twin Peaks, Calif 92391	Secretary	-0-

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PART VI. OFFICERS, DIRECTORS AND TRUSTEES

Continued

The below named four persons received compensation from the organization as full time staff members during the fiscal year ending April 30, 1987. The amounts reported below are the amounts they received during this 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 the compensation paid was in their capacity as staff members, not as officers, directors or trustees.

Dan Przybylski	$ 6,072
Nancy O'Meara	4,016
Russ Bellin	4,964
Leo Johnson	3,355

	$18,407

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SCHEDULE A. PART III. LINE 2A. SALE OF ASSET TO CORPORATE OFFICER

In this fiscal year, one of the corporation's vehicles was sold to the Corporation's Secretary, Mr. Leo Johnson. See also Schedule for 990 Part I Line 8c.

A Maroon Sentra was purchased originally in March 1983 for the corporation's use at a price of $7,475 and had improvements after purchase of $1,039, giving a total cost basis of $8,514.

By January 1987, this car had over 60,000 miles on it and it was decided to sell it for a newer car for the organization's use.

Trade-in values of $1,750 and $1,250 were obtained from two different independent car dealers.

The dealer offering the best price on the new car offered the lower trade-in value. Therefore, it was decided to purchase the new car from that dealer without trading this older car but to sell it for cash for a greater profit.

The car was sold to Mr. Johnson for $1,750 on 27 January 1987. It had already been fully depreciated at the time of the sale.

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SCHEDULE A. PART III. LINE 2B. LENDING OF MONEY TO CORPORATE OFFICER

A short term non-interest bearing personal loan was made by the organization to the Corporation's Secretary, Mr. Leo Johnson on 6 June 1987 in the amount of $350. During this fiscal year, $290 was repaid. The balance due of $60 was repaid in May 1987 after the close of this fiscal year.