

Form **990**

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

OMB No. 1545-0047

**2013**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

**A For the 2013 calendar year, or tax year beginning JUL 1, 2013 and ending JUN 30, 2014**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C Name of organization</b>		<b>D Employer identification number</b>	
	SAN DIEGO MUSEUM OF ART		95-1696715	
	Doing Business As			
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>E Telephone number</b>	
PO BOX 122107		(619) 232-7931		
City or town, state or province, country, and ZIP or foreign postal code		<b>G Gross receipts \$</b>		
SAN DIEGO, CA 92112		13,992,297.		
<b>F Name and address of principal officer:</b> ROXANA VELASQUEZ SAME AS C ABOVE		<b>H(a) Is this a group return for subordinates?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		<b>H(b) Are all subordinates included?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No		
		If "No," attach a list. (see instructions)		
<b>I Tax-exempt status:</b> <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c) Group exemption number</b> ▶		
<b>J Website:</b> WWW.THESANDIEGOMUSEUMOFART.ORG				
<b>K Form of organization:</b> <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L Year of formation:</b> 1935 <b>M State of legal domicile:</b> CA		

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>TO COLLECT, PRESERVE, INTERPRET AND DISPLAY THE FINEST WORKS OF ART FOR THE BROADEST AUDIENCE.</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	34
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	34
	<b>5</b>	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	141
	<b>6</b>	Total number of volunteers (estimate if necessary)	306
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	34,493.
<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34	8,885.	
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	Prior Year: 4,984,901. Current Year: 5,875,404.
	<b>9</b>	Program service revenue (Part VIII, line 2g)	847,263. 1,031,579.
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,264,442. 653,398.
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	242,765. 108,132.
	<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,339,371. 7,668,513.
<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0. 0.
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	0. 0.
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	6,036,872. 5,138,632.
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	0. 1,376.
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ 873,703.	
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	7,068,807. 6,548,902.
<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	13,105,679. 11,688,910.	
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	-5,766,308. -4,020,397.	
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	Beginning of Current Year: 82,443,505. End of Year: 89,795,079.
	<b>21</b>	Total liabilities (Part X, line 26)	7,025,737. 7,261,712.
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	75,417,768. 82,533,367.

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer		Date		
	ROXANA VELASQUEZ, EXECUTIVE DIRECTOR				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶ AKT LLP		11/04/14		
Firm's address ▶ 5946 PRIESTLY DRIVE, SUITE 200 CARLSBAD, CA 92008			Firm's EIN ▶		Phone no. (760) 431-8440

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO COLLECT, PRESERVE, INTERPRET AND DISPLAY THE FINEST WORKS OF ART THAT MEN AND WOMEN HAVE CREATED THROUGHOUT TIME FOR THE BENEFIT OF THE BROADEST CONCEIVABLE AUDIENCE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 3,778,568. including grants of \$ ) (Revenue \$ 806,915.) EXHIBITIONS: THE MUSEUM PRESENTED A BROAD RANGE OF EXHIBITIONS DURING THE YEAR. THESE WERE CREATED FROM THE MUSEUM'S OWN COLLECTION, AS WELL AS BORROWED FROM OTHER MUSEUMS AND LENDERS. THE MUSEUM WELCOMED OVER 200,000 VISITORS, INCLUDING OVER 25,000 FREE GUESTS FOR RESIDENT FREE TUESDAYS AND APPROXIMATELY 16,000 STUDENTS. SDMA MOUNTED 6 EXHIBITIONS BOTH FROM ITS PERMANENT COLLECTION AND BORROWED FROM OTHER INSTITUTIONS.

4b (Code: ) (Expenses \$ 70,340. including grants of \$ ) (Revenue \$ 0.) COLLECTIONS: THE MUSEUM'S MISSION IS, IN PART TO CARE FOR ITS COLLECTIONS, WHICH INCLUDES MORE THAN 16,000 WORKS OF ART. THE COLLECTION IS THE MUSEUM'S GREATEST ASSET. ITS WORKS OF ART ARE DISPLAYED ON A ROTATING BASIS WITHIN THE MUSEUM AND ARE FREQUENTLY LENT TO OTHER INSTITUTIONS FOR EXHIBITION ELSEWHERE. THE MUSEUM ALSO SEEKS TO ACQUIRE ART WHICH WILL ENHANCE ITS COLLECTION.

4c (Code: ) (Expenses \$ 1,520,066. including grants of \$ ) (Revenue \$ 49,172.) PROGRAMS: THE MUSEUM OFFERS A BROAD RANGE OF PROGRAMMING THROUGHOUT THE YEAR. THESE PROGRAMS INCLUDE MUSICAL PERFORMANCE, FILMS, EDUCATIONAL SEMINARS, TEEN ART CLASSES, SUMMER CAMPS, FAMILY DAYS, AND LECTURES AND SYMPOSIA. IN ADDITION, THE MUSEUM SPONSORED A DOZEN OUTREACH PROGRAMS WITHIN THE COMMUNITY. MORE THAN 25,000 VISITORS PARTICIPATED IN THESE PROGRAMS THROUGHOUT THE YEAR. MANY OF THESE PROGRAMS WERE FREE OF CHARGE OF INCLUDED IN THE PRICE OF ADMISSION.

4d Other program services (Describe in Schedule O.) (Expenses \$ 2,418,604. including grants of \$ ) (Revenue \$ 400,550.)

4e Total program service expenses 7,787,578.

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....		X
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II .....		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....	X	
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....	X	

**Note.** All Form 990 filers are required to complete Schedule O .....

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Main form table with columns for question number, description, and Yes/No boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited transactions, and charitable contributions.

**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 in 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
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	34		
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent		
	34		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</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 in Schedule O		X

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **CA**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **▶**  
**DONNA DOMINIAC - 619-232-7931**  
**PO BOX 122107, SAN DIEGO, CA 92112**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) FRANK ROGOZIENSKI PRESIDENT	1.00	X		X				0.	0.	0.
(2) HARVEY WHITE VICE-PRESIDENT	1.00	X		X				0.	0.	0.
(3) KEN WIDDER VICE-PRESIDENT	1.00	X		X				0.	0.	0.
(4) LISA HELLERICH VICE-PRESIDENT	1.00	X		X				0.	0.	0.
(5) PETER DRAKE TREASURER	1.00	X		X				0.	0.	0.
(6) RANA SAMPSON SECRETARY	1.00	X		X				0.	0.	0.
(7) ROBERT HAYES PRESIDENT ELECT	1.00	X						0.	0.	0.
(8) SARAH MARSH-REBELO ASSISTANT SECRETARY	1.00	X						0.	0.	0.
(9) ADRIAN MARINEZ TRUSTEE	1.00	X						0.	0.	0.
(10) ANNE OTTERSON TRUSTEE	1.00	X						0.	0.	0.
(11) CAROL STENSRUD LAZIER TRUSTEE	1.00	X						0.	0.	0.
(12) DANA BALDWIN TRUSTEE	1.00	X						0.	0.	0.
(13) DOLORES CLARK TRUSTEE	1.00	X						0.	0.	0.
(14) ELIAS SACAL TRUSTEE	1.00	X						0.	0.	0.
(15) ELLEN WHELAN TRUSTEE	1.00	X						0.	0.	0.
(16) EUGENE "MITCH" MITCHELL TRUSTEE	1.00	X						0.	0.	0.
(17) KATY DESSENT TRUSTEE	1.00	X						0.	0.	0.

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) KEVIN KINSELLA TRUSTEE	1.00	X						0.	0.	0.
(19) LINDA MOORE TRUSTEE	1.00	X						0.	0.	0.
(20) LOIS ROON TRUSTEE	1.00	X						0.	0.	0.
(21) LOWELL POTIKER TRUSTEE	1.00	X						0.	0.	0.
(22) MARTHA DENNIS TRUSTEE	1.00	X						0.	0.	0.
(23) MAURICE KAWASHIMA TRUSTEE	1.00	X						0.	0.	0.
(24) MELINDA WOODSELL TRUSTEE	1.00	X						0.	0.	0.
(25) PAUL MOSHER TRUSTEE	1.00	X						0.	0.	0.
(26) ROBERT BRUNING TRUSTEE	1.00	X						0.	0.	0.
<b>1b Sub-total</b>								0.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b>								844,130.	0.	72,995.
<b>d Total (add lines 1b and 1c)</b>								844,130.	0.	72,995.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **4**

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

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
ALLIED BARTON SECURITY SERVICES PO BOX 828854, PHILADELPHIA, PA 19182	SECURITY SERVICES	398,851.
THE IDEA BRAND, 444 WEST BEECH ST, 4TH FLOOR, SAN DIEGO, CA 92101	MARKETING	360,145.
DPR CONSTRUCTION 5010 SHOREHAM PLACE, SAN DIEGO, CA 92122	GENERAL CONTRACTING	317,705.
A.O. REED & CO. 4777 RUFFNER STREET, SAN DIEGO, CA 92186	REPAIR SERVICES	180,014.
BALBOA PARK ONLINE COLLABORATIVE, 2131 PAN AMERICAN PLAZA, SAN DIEGO, CA 92101	IT SERVICES/VIDEO PRODUCTION	162,641.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **5**

SEE PART VII, SECTION A CONTINUATION SHEETS





**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>	1,033,410.				
	<b>c</b> Fundraising events	<b>1c</b>	884,907.				
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	379,050.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	3,578,037.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$		268,823.				
	<b>h Total.</b> Add lines 1a-1f		5,875,404.				
	<b>Program Service Revenue</b>	<b>2 a</b> ADMISSIONS	<b>Business Code</b>	712110	596,916.	596,916.	
<b>b</b> TRAVELING EXHIBITIONS			712110	210,000.	210,000.		
<b>c</b> OTHER RELATED INCOME			712110	175,491.	175,491.		
<b>d</b> CONCERTS/EDUCATION			712110	49,172.	49,172.		
<b>e</b>							
<b>f</b> All other program service revenue							
<b>g Total.</b> Add lines 2a-2f				1,031,579.			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			415,721.		415,721.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	(i) Real		240,863.			
		(ii) Personal					
		<b>b</b> Less: rental expenses		0.			
		<b>c</b> Rental income or (loss)		240,863.			
	<b>d</b> Net rental income or (loss)			240,863.		34,493.	206,370.
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities		5,880,000.			
		(ii) Other					
		<b>b</b> Less: cost or other basis and sales expenses		5,642,323.			
		<b>c</b> Gain or (loss)		237,677.			
	<b>d</b> Net gain or (loss)			237,677.			237,677.
	<b>8 a</b> Gross income from fundraising events (not including \$ 884,907. of contributions reported on line 1c). See Part IV, line 18	<b>a</b>		109,735.			
		<b>b</b> Less: direct expenses		467,524.			
<b>c</b> Net income or (loss) from fundraising events				-357,789.		-357,789.	
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>						
	<b>b</b> Less: direct expenses						
	<b>c</b> Net income or (loss) from gaming activities						
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>		438,995.				
	<b>b</b> Less: cost of goods sold		213,937.				
	<b>c</b> Net income or (loss) from sales of inventory			225,058.	225,058.		
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11 a</b>							
	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue						
	<b>e Total.</b> Add lines 11a-11d						
<b>12 Total revenue.</b> See instructions.			7,668,513.	1,256,637.	34,493.	501,979.	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	872,078.	460,242.	247,458.	164,378.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,342,800.	1,874,510.	1,039,053.	429,237.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	105,682.	52,070.	35,977.	17,635.
9 Other employee benefits	523,798.	313,529.	153,031.	57,238.
10 Payroll taxes	294,274.	165,429.	90,928.	37,917.
11 Fees for services (non-employees):				
a Management				
b Legal	50,168.		50,168.	
c Accounting	38,250.		38,250.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	1,376.			1,376.
f Investment management fees	416,859.		416,859.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	1,206,241.	868,888.	283,265.	54,088.
12 Advertising and promotion	574,486.	562,150.	345.	11,991.
13 Office expenses	229,295.	174,409.	22,300.	32,586.
14 Information technology	35,802.	1,050.	34,752.	
15 Royalties				
16 Occupancy	589,460.	554,087.	28,875.	6,498.
17 Travel	79,047.	27,329.	44,289.	7,429.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	6,602.	4,943.	1,524.	135.
20 Interest	6,202.	5,931.	201.	70.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	680,555.	643,101.	29,855.	7,599.
23 Insurance	331,703.	297,429.	24,488.	9,786.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>INCOME TAXES</b>	2,631.	0.	2,631.	0.
b <b>FEES AND HONORARIUMS</b>	1,090,238.	1,050,105.	32,221.	7,912.
c <b>REPAIRS/MAINTENANCE</b>	265,710.	12,491.	252,966.	253.
d <b>EQUIPMENT/RENTAL/SMALL</b>	218,294.	126,005.	89,754.	2,535.
e All other expenses <b>SEE SCH O</b>	727,359.	593,880.	108,439.	25,040.
25 <b>Total functional expenses.</b> Add lines 1 through 24e	11,688,910.	7,787,578.	3,027,629.	873,703.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

**Part X Balance Sheet**

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

		(A)		(B)	
		Beginning of year		End of year	
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	279,401.	<b>1</b>	981,343.	
	<b>2</b> Savings and temporary cash investments .....	1,851,223.	<b>2</b>	2,074,246.	
	<b>3</b> Pledges and grants receivable, net .....	420,580.	<b>3</b>	604,146.	
	<b>4</b> Accounts receivable, net .....	317,156.	<b>4</b>	239,202.	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>		
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		<b>6</b>		
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>		
	<b>8</b> Inventories for sale or use .....	185,664.	<b>8</b>	226,371.	
	<b>9</b> Prepaid expenses and deferred charges .....	72,413.	<b>9</b>	32,876.	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 15,708,440.			
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 9,000,328.	6,181,435.	<b>10c</b> 6,708,112.	
	<b>11</b> Investments - publicly traded securities .....	10,540,070.	<b>11</b>	1,045,493.	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	62,457,760.	<b>12</b>	77,753,554.	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>		
	<b>14</b> Intangible assets .....		<b>14</b>		
	<b>15</b> Other assets. See Part IV, line 11 .....	137,803.	<b>15</b>	129,736.	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	82,443,505.	<b>16</b>	89,795,079.		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	1,140,672.	<b>17</b>	1,444,787.	
	<b>18</b> Grants payable .....		<b>18</b>		
	<b>19</b> Deferred revenue .....	2,835.	<b>19</b>	3,030.	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>		
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>22</b>		
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>		
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....	182,230.	<b>24</b>	113,895.	
	<b>25</b> 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 .....	5,700,000.	<b>25</b>	5,700,000.	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	7,025,737.	<b>26</b>	7,261,712.	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>				
	<b>27</b> Unrestricted net assets .....	54,088,558.	<b>27</b>	58,877,922.	
	<b>28</b> Temporarily restricted net assets .....	10,333,764.	<b>28</b>	12,018,169.	
	<b>29</b> Permanently restricted net assets .....	10,995,446.	<b>29</b>	11,637,276.	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>				
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>		
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>		
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>		
<b>33</b> Total net assets or fund balances .....	75,417,768.	<b>33</b>	82,533,367.		
<b>34</b> Total liabilities and net assets/fund balances .....	82,443,505.	<b>34</b>	89,795,079.		

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,668,513.
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,688,910.
3	Revenue less expenses. Subtract line 2 from line 1	3	-4,020,397.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	75,417,768.
5	Net unrealized gains (losses) on investments	5	10,943,139.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	192,857.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	82,533,367.

**Part XII Financial Statements and Reporting**

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

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

Form 990 (2013)



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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	3377464.	4553737.	3992837.	4984901.	5875404.	22784343.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	3377464.	4553737.	3992837.	4984901.	5875404.	22784343.
<b>5</b> 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) .....						1361267.
<b>6 Public support.</b> Subtract line 5 from line 4.						21423076.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>7</b> Amounts from line 4 .....	3377464.	4553737.	3992837.	4984901.	5875404.	22784343.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....	1059426.	1122082.	836,439.	1136198.	656,584.	4810729.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....	10,174.	15,292.				25,466.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
<b>11 Total support.</b> Add lines 7 through 10						27620538.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	7,573,351.
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....	<input type="checkbox"/>					

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	77.56	%
<b>15</b> Public support percentage from 2012 Schedule A, Part II, line 14 .....	<b>15</b>	77.38	%
<b>16a 33 1/3% support test - 2013.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input checked="" type="checkbox"/>		
<b>b 33 1/3% support test - 2012.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
<b>17a 10% -facts-and-circumstances test - 2013.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
<b>b 10% -facts-and-circumstances test - 2012.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	<input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2013</b> (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2012</b> Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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





**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and  
its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

Name of the organization

SAN DIEGO MUSEUM OF ART

Employer identification number

95-1696715

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

**Special Rules**

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization <b>SAN DIEGO MUSEUM OF ART</b>	Employer identification number <b>95-1696715</b>
--	---

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	_____ _____ _____	\$ <u>366,050.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>	_____ _____ _____	\$ <u>1,500,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>	_____ _____ _____	\$ <u>250,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>	_____ _____ _____	\$ <u>445,875.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>	_____ _____ _____	\$ <u>261,071.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>	_____ _____ _____	\$ <u>175,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>SAN DIEGO MUSEUM OF ART</b>	Employer identification number  <b>95-1696715</b>
--	---

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____

Name of organization <b>SAN DIEGO MUSEUM OF ART</b>	Employer identification number <b>95-1696715</b>
--	---

**Part III** Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

▶ **Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)**

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Name of the organization

**SAN DIEGO MUSEUM OF ART**

Employer identification number

**95-1696715**

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

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

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

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

Preservation of land for public use (e.g., recreation or education)       Preservation of an historically important land area

Protection of natural habitat       Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register .....	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ \_\_\_\_\_

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

Yes  No

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

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 .....

▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X .....

▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 .....

▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X .....

▶ \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	68,106,925.	61,150,434.	65,870,565.	55,890,772.	52,040,092.
b Contributions	551,910.			634,500.	2,000.
c Net investment earnings, gains, and losses	11,681,993.	13,641,610.	118,876.	13,348,229.	7,091,749.
d Grants or scholarships					
e Other expenditures for facilities and programs	6,046,641.	6,311,622.	4,461,583.	3,582,178.	3,150,000.
f Administrative expenses	395,515.	373,497.	377,424.	420,758.	93,069.
g End of year balance	73,898,672.	68,106,925.	61,150,434.	65,870,565.	55,890,772.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment  69.89 %
- b Permanent endowment  15.75 %
- c Temporarily restricted endowment  14.36 %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations		X
(ii) related organizations		X

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		3,378,554.	3,120,747.	257,807.
c Leasehold improvements		11,556,984.	5,725,086.	5,831,898.
d Equipment		361,104.	154,495.	206,609.
e Other		411,798.		411,798.

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)  6,708,112.

**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) POOLED INVESTMENT		
(B) PARTNERSHIPS	12,953,803.	END-OF-YEAR MARKET VALUE
(C) MUTUAL FUNDS	64,799,751.	END-OF-YEAR MARKET VALUE
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	<b>77,753,554.</b>	

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEMAND CERTIFICATES	5,700,000.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	<b>5,700,000.</b>

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII



**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	18,999,540.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains on investments	<b>2a</b> 10,943,139.		
<b>b</b>	Donated services and use of facilities	<b>2b</b> 144,366.		
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b> 660,381.		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	11,747,886.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	7,251,654.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b> 416,859.		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	416,859.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	7,668,513.

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

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

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	11,883,941.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities	<b>2a</b> 144,366.		
<b>b</b>	Prior year adjustments	<b>2b</b>		
<b>c</b>	Other losses	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b> 467,524.		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	611,890.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	11,272,051.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b> 416,859.		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	416,859.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>	11,688,910.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART III, LINE 1A:**

COLLECTIONS: THE MUSEUM MAINTAINS COLLECTIONS OF ART THAT ARE SIGNIFICANT IN RELATION TO ITS TOTAL ASSETS. COLLECTION ITEMS ACQUIRED EITHER THROUGH PURCHASE OR DONATION ARE NOT CAPITALIZED OR RECOGNIZED AS REVENUES OR GAINS PROVIDED THAT SUCH DONATIONS ARE ADDED TO COLLECTIONS AND ARE HELD FOR PUBLIC EXHIBITION, EDUCATION, OR RESEARCH IN FURTHERANCE OF PUBLIC SERVICE RATHER THAN FINANCIAL GAIN; ARE PROTECTED, KEPT UNENCUMBERED, CARED FOR, AND PRESERVED; AND ARE SUBJECT TO A POLICY THAT REQUIRES THE PROCEEDS FROM SALES OF COLLECTION ITEMS TO BE USED TO ACQUIRE OTHER ITEMS FOR COLLECTIONS. PURCHASES OF COLLECTION ITEMS ARE RECORDED AS DECREASES IN UNRESTRICTED NET ASSETS IF PURCHASED WITH UNRESTRICTED ASSETS AND AS DECREASES IN TEMPORARILY RESTRICTED NET ASSETS IF PURCHASED

**Part XIII** Supplemental Information (continued)

WITH DONOR-RESTRICTED ASSETS. PROCEEDS FROM DEACCESSIONS OR INSURANCE RECOVERIES ARE REFLECTED IN THE STATEMENTS OF ACTIVITIES BASED ON THE ABSENCE OR EXISTENCE AND NATURE OF DONOR-IMPOSED RESTRICTIONS. THE MUSEUM EMPLOYS CURATORS TO ENSURE THAT THE COLLECTIONS ARE PROTECTED AND PRESERVED.

## PART V, LINE 4:

THE ENDOWMENT FUNDS ARE USED TO HELP FUND OPERATIONS AND FOR ART ACQUISITION.

## PART X, LINE 2:

THE ORGANIZATION FOLLOWS ACCOUNTING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA RELATED TO THE RECOGNITION OF UNCERTAIN TAX POSITIONS. THE ORGANIZATION RECOGNIZES ACCRUED INTEREST AND PENALTIES ASSOCIATED WITH UNCERTAIN TAX POSITIONS AS PART OF THE STATEMENT OF ACTIVITIES WHEN APPLICABLE. MANAGEMENT HAS DETERMINED THAT THE ORGANIZATION HAS NO UNCERTAIN TAX POSITIONS AT JUNE 30, 2014.

## PART XI, LINE 2D - OTHER ADJUSTMENTS:

COST OF SPECIAL EVENTS	467,524.
CHANGE IN CHARITABLE REMAINDER TRUSTS	192,857.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	660,381.

## PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF SPECIAL EVENTS	467,524.
------------------------	----------

**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule F (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

Open to Public Inspection

Name of the organization: **SAN DIEGO MUSEUM OF ART**  
Employer identification number: **95-1696715**

**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

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

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

**3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES			PROGRAM SERVICES	EXHIBITION FEES, EXHIBITION LOAN FEES	2,816.
CENTRAL AMERICA AND THE CARIBBEAN			PROGRAM SERVICES	ART ACQUISITION	15,000.
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM			PROGRAM SERVICES	EXHIBITION FEES, FLIGHT REIMBURSEMENTS, VIDEO SCREENING FEES, STORE MERCHANDISE	57,848.
<b>3 a</b> Sub-total .....	0	0			75,664.
<b>b</b> Total from continuation sheets to Part I .....	0	0			0.
<b>c Totals</b> (add lines 3a and 3b) .....	0	0			75,664.





Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* .....  Yes  No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* .....  Yes  No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471)* .....  Yes  No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* .....  Yes  No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865)* .....  Yes  No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report. (see Instructions for Form 5713)* .....  Yes  No

Schedule F (Form 990) 2013







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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		<b>ART ALIVE</b> (event type)	(event type)	<b>NONE</b> (total number)	
Revenue	<b>1</b> Gross receipts .....	994,642.			994,642.
	<b>2</b> Less: Contributions .....	884,907.			884,907.
	<b>3</b> Gross income (line 1 minus line 2) .....	109,735.			109,735.
Direct Expenses	<b>4</b> Cash prizes .....				
	<b>5</b> Noncash prizes .....				
	<b>6</b> Rent/facility costs .....				
	<b>7</b> Food and beverages .....	143,525.			143,525.
	<b>8</b> Entertainment .....				
	<b>9</b> Other direct expenses .....	323,999.			323,999.
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) .....				467,524.
	<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) .....				-357,789.

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

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

**9** Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_  
**a** Is the organization licensed to operate gaming activities in each of these states?  Yes  No  
**b** If "No," explain: \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No  
**b** If "Yes," explain: \_\_\_\_\_



**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

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

**2013**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
▶ Attach to Form 990. ▶ See separate instructions.

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

Name of the organization

**SAN DIEGO MUSEUM OF ART**

Employer identification number

**95-1696715**

**Part I Questions Regarding Compensation**

	Yes	No
<b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
<input type="checkbox"/> First-class or charter travel		
<input type="checkbox"/> Travel for companions		
<input type="checkbox"/> Tax indemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<b>b</b> If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	<b>1b</b>	
<b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?	<b>2</b>	
<b>3</b> Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
<input checked="" type="checkbox"/> Compensation committee		
<input type="checkbox"/> Independent compensation consultant		
<input checked="" type="checkbox"/> Form 990 of other organizations		
<input checked="" type="checkbox"/> Written employment contract		
<input checked="" type="checkbox"/> Compensation survey or study		
<input checked="" type="checkbox"/> Approval by the board or compensation committee		
<b>4</b> During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
<b>a</b> Receive a severance payment or change-of-control payment?	<b>4a</b>	X
<b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?	<b>4b</b>	X
<b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?	<b>4c</b>	X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
<b>Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.</b>		
<b>5</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
<b>a</b> The organization?	<b>5a</b>	X
<b>b</b> Any related organization?	<b>5b</b>	X
If "Yes" to line 5a or 5b, describe in Part III.		
<b>6</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
<b>a</b> The organization?	<b>6a</b>	X
<b>b</b> Any related organization?	<b>6b</b>	X
If "Yes" to line 6a or 6b, describe in Part III.		
<b>7</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	<b>7</b>	X
<b>8</b> Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	<b>8</b>	X
<b>9</b> If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	<b>9</b>	

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

Schedule J (Form 990) 2013

**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 in 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 are not listed on Form 990, Part VII.

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ROXANA VELASQUEZ EXECUTIVE DIRECTOR	(i)	301,004.	0.	0.	10,703.	13,200.	324,907.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) KATHERINE MCDONALD DD - EXTERNAL AFFAIRS	(i)	208,714.	0.	0.	7,331.	4,950.	220,995.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) SANDRA BENITO DD - EDUCATION	(i)	167,627.	0.	0.	5,985.	13,200.	186,812.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							



**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2013**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

Name of the organization **SAN DIEGO MUSEUM OF ART** Employer identification number **95-1696715**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art .....	X	73		SEE STATEMENT
2 Art - Historical treasures .....				
3 Art - Fractional interests .....				
4 Books and publications .....				
5 Clothing and household goods .....				
6 Cars and other vehicles .....				
7 Boats and planes .....				
8 Intellectual property .....				
9 Securities - Publicly traded .....	X	15	161,705.	FAIR MARKET VALUE
10 Securities - Closely held stock .....				
11 Securities - Partnership, LLC, or trust interests .....				
12 Securities - Miscellaneous .....				
13 Qualified conservation contribution - Historic structures .....				
14 Qualified conservation contribution - Other .....				
15 Real estate - Residential .....				
16 Real estate - Commercial .....				
17 Real estate - Other .....				
18 Collectibles .....				
19 Food inventory .....				
20 Drugs and medical supplies .....				
21 Taxidermy .....				
22 Historical artifacts .....				
23 Scientific specimens .....				
24 Archeological artifacts .....				
25 Other ▶ ( <u>CATERING</u> ) .....	X	5	75,325.	FAIR MARKET VALUE
26 Other ▶ ( <u>FLOWERS</u> ) .....	X	2	31,793.	FAIR MARKET VALUE
27 Other ▶ ( _____ ) .....				
28 Other ▶ ( _____ ) .....				

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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? .....		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? .....	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....	X	
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

**Part II Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, LINE 32B:

THE ORGANIZATIONS BROKERAGE FIRM SELLS SHARES OF STOCKS  
RECEIVED AS NON-CASH CONTRIBUTIONS.

SCHEDULE M, LINE 33:

WORKS OF ART WERE REPORTED AT ZERO VALUE ON FORM 990 PART  
VIII, STATEMENT OF REVENUE, LINE 1G, PER GAAP THE MUSEUM DID NOT  
CAPITALIZE ITS COLLECTIONS, AS ALLOWED UNDER SFAS116.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No. 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

SAN DIEGO MUSEUM OF ART

Employer identification number

95-1696715

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

OTHER PROGRAM SERVICES: DURING THE FISCAL YEAR ENDED JUNE 30, 2014,

SDMA SERVED AN AUDIENCE OF MORE THAN 200,000 VISITORS FROM LOCAL,

REGIONAL, NATIONAL AND INTERNATIONAL AUDIENCES. THE MUSEUM PRODUCED

THREE ISSUES OF ITS MEMBER'S MAGAZINE AND SEVERAL EXHIBITION RELATED

BROCHURES. THE MUSEUM WAS SUPPORTED BY APPROXIMATELY 8,700 MEMBERS

DURING THE YEAR.

EXPENSES \$ 2,418,604. INCLUDING GRANTS OF \$ 0. REVENUE \$ 400,550.

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

THE AUDIT COMMITTEE REVIEWS AND APPROVES THE ORGANIZATION'S

FORM 990 (INCLUDING ALL PERTINENT SCHEDULES). A FINAL COPY OF THE FORM 990

IS GIVEN TO THE ENTIRE BOARD OF DIRECTORS BEFORE IT IS FILED WITH THE

INTERNAL REVENUE SERVICE.

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

THE MUSEUM HAS A CONFLICT OF INTEREST POLICY AS SECTION 3.3 OF

ITS POLICY MANUAL AND WITHIN ITS CODE OF ETHICS. ALL NEW HIRES ARE GIVEN A

COPY OF THE POLICY MANUAL AND CODE OF ETHICS AS PART OF THE ORIENTATION

PROCESS AND ALL MUST SIGN AN ACKNOWLEDGEMENT FORM UPON RECEIPT OF THESE

DOCUMENTS. FURTHER, THE MUSEUM IMPLEMENTED AN ANNUAL DISCLOSURE PRACTICE;

EMPLOYEES ARE ASKED TO COMPLETE AN UPDATED CONFLICT OF INTEREST FORM EACH

YEAR. TRUSTEES ARE ASKED TO COMPLETE A CONFLICT OF INTEREST FORM AT THE

BEGINNING OF EACH BOARD YEAR.

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

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

Schedule O (Form 990 or 990-EZ) (2013)

332211  
09-04-13



Name of the organization SAN DIEGO MUSEUM OF ART	Employer identification number 95-1696715
---	--

THE MUSEUM HAS A COMPENSATION AND BENEFITS COMMITTEE THAT REVIEWS AND APPROVES COMPENSATION PACKAGES EACH YEAR IN ADVANCE OF APPROVAL OF THE BUDGET. THIS COMMITTEE IS COMPRISED OF BOARD MEMBERS, WHO DO NOT HAVE ANY CONFLICT OF INTEREST IN THIS MATTER. TO ASSESS COMPENSATION LEVELS AND DETERMINE IF THEY ARE COMPETITIVE AND NOT EXCESSIVE, THE COMMITTEE EXAMINES COMPENSATION DATA FROM COMPARABLE INSTITUTIONS, INCLUDING BUT NOT LIMITED TO OTHER 501(C)(3) ORGANIZATIONS IN THE REGION, REGIONAL FOR-PROFIT COMPENSATION STATISTICS, AND COMPENSATION REPORTS REGARDING THE MUSEUM INDUSTRY IN GENERAL. THE COMMITTEE PREPARES AND KEEPS MINUTES OF ALL DELIBERATIONS.

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

THE ANNUAL AUDITED FINANCIAL STATEMENTS AND THE 990/990-T ARE AVAILABLE ON THE WEBSITE AND ARE MAILED UPON REQUEST. OTHER DOCUMENTS ARE NOT POSTED FOR PUBLIC ACCESS.

FORM 990, PART IX, LINE 11G, OTHER FEES:

CONTRACT SERVICES:

PROGRAM SERVICE EXPENSES	524,023.
MANAGEMENT AND GENERAL EXPENSES	186,738.
FUNDRAISING EXPENSES	53,940.
TOTAL EXPENSES	764,701.

TEMPORARY LABOR:

PROGRAM SERVICE EXPENSES	344,865.
MANAGEMENT AND GENERAL EXPENSES	96,527.
FUNDRAISING EXPENSES	148.

Name of the organization <b>SAN DIEGO MUSEUM OF ART</b>	Employer identification number <b>95-1696715</b>
--	---

<b>TOTAL EXPENSES</b>	<b>441,540.</b>
-----------------------	-----------------

<b>TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A</b>	<b>1,206,241.</b>
---	-------------------

---

**FORM 990, PART IX, LINE 24E, ALL OTHER FUNCTIONAL EXPENSES:**

**SUPPLIES/MATERIALS:**

<b>PROGRAM SERVICE EXPENSES</b>	<b>135,769.</b>
---------------------------------	-----------------

<b>MANAGEMENT AND GENERAL EXPENSES</b>	<b>65,463.</b>
--	----------------

<b>FUNDRAISING EXPENSES</b>	<b>7,374.</b>
-----------------------------	---------------

<b>TOTAL EXPENSES</b>	<b>208,606.</b>
-----------------------	-----------------

---

**CATERING/ENTERTAINMENT:**

<b>PROGRAM SERVICE EXPENSES</b>	<b>124,029.</b>
---------------------------------	-----------------

<b>MANAGEMENT AND GENERAL EXPENSES</b>	<b>11,264.</b>
--	----------------

<b>FUNDRAISING EXPENSES</b>	<b>10,777.</b>
-----------------------------	----------------

<b>TOTAL EXPENSES</b>	<b>146,070.</b>
-----------------------	-----------------

---

**OTHER EXPENSES:**

<b>PROGRAM SERVICE EXPENSES</b>	<b>72,796.</b>
---------------------------------	----------------

<b>MANAGEMENT AND GENERAL EXPENSES</b>	<b>0.</b>
--	-----------

<b>FUNDRAISING EXPENSES</b>	<b>0.</b>
-----------------------------	-----------

<b>TOTAL EXPENSES</b>	<b>72,796.</b>
-----------------------	----------------

---

**FREIGHT:**

<b>PROGRAM SERVICE EXPENSES</b>	<b>72,688.</b>
---------------------------------	----------------

<b>MANAGEMENT AND GENERAL EXPENSES</b>	<b>0.</b>
--	-----------

<b>FUNDRAISING EXPENSES</b>	<b>0.</b>
-----------------------------	-----------

<b>TOTAL EXPENSES</b>	<b>72,688.</b>
-----------------------	----------------

Name of the organization <b>SAN DIEGO MUSEUM OF ART</b>	Employer identification number <b>95-1696715</b>
--	---

**CONSERVATION/BINDING/CATALOGS/BOOKS:**

PROGRAM SERVICE EXPENSES	67,113.
MANAGEMENT AND GENERAL EXPENSES	352.
FUNDRAISING EXPENSES	2,090.
TOTAL EXPENSES	69,555.

**GRAPHICS/PHOTOGRAPHS/SLIDES/AUDIO VISUAL:**

PROGRAM SERVICE EXPENSES	59,313.
MANAGEMENT AND GENERAL EXPENSES	169.
FUNDRAISING EXPENSES	2,433.
TOTAL EXPENSES	61,915.

**CREDIT CARD FEES:**

PROGRAM SERVICE EXPENSES	47,100.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	47,100.

**DUES AND SUBSCRIPTIONS:**

PROGRAM SERVICE EXPENSES	7,197.
MANAGEMENT AND GENERAL EXPENSES	31,191.
FUNDRAISING EXPENSES	2,366.
TOTAL EXPENSES	40,754.

**ART ACQUISITIONS:**

PROGRAM SERVICE EXPENSES	7,875.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.

Name of the organization <b>SAN DIEGO MUSEUM OF ART</b>	Employer identification number <b>95-1696715</b>
--	---

TOTAL EXPENSES 7,875.

TOTAL OTHER EXPENSES ON FORM 990, PART IX, LINE 24E, COL A 727,359.

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

CHANGE IN CHARITABLE REMAINDER TRUSTS 192,857.