



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No. 1545-0047

2003**Open to Public Inspection**Department of the Treasury
Internal Revenue ServiceA For the 2003 calendar year, or tax year beginning July 1, 2003, and ending June 30, 2004

- B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions

C Name of organization

Western Michigan University Foundation

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

2080 Administration Bldg.- WMU

City or town, state or country, and ZIP + 4

Kalamazoo, MI 49008

D Employer identification number

38-2138856

E Telephone number

269-387-2981

F Accounting method

☐ Cash☒ Accrual☐ Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

G Website ▶ www.wmich.edu/wmufJ Organization type (check only one) ▶ ☒ 501(c)(3) ▶ (insert no) ☐ 4947(a)(1) or ☐ 527K Check here ▶ ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 61,095,876

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? ☐ Yes ☒ NoH(b) If "Yes," enter number of affiliates ▶ N/AH(c) Are all affiliates included? N/A ☐ Yes ☐ No
(If "No," attach a list. See instructions.)H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ NoI Group Exemption Number ▶ N/AM Check ▶ ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 18 of the instructions)

1	Contributions, gifts, grants, and similar amounts received	1a	17,370,282	1d	17,370,282
a	Direct public support	1b		2	
b	Indirect public support	1c		3	
c	Government contributions (grants)			4	
d	Total (add lines 1a through 1c) <u>cash</u> noncash \$ <u>0</u>			5	3,265,747
2	Program service revenue including government fees and contracts (from Part VII, line 5b)	6a		6c	
3	Membership dues and assessments	6b		7	
4	Interest on savings and temporary cash investments			8d	3,050,731
5	Dividends and interest from securities			9c	
6a	Gross rents	8a	40,396,156	10c	
b	Less rental expenses	8b	37,345,425	11	63,691
c	Net rental income or (loss) (subtract line 6b from line 6a)	8c	3,050,731	12	23,750,451
7	Other investment income (describe ▶)			13	16,907,832
8a	Gross amount from sales of assets other than inventory			14	1,177,323
b	Less cost or other basis and sales expenses			15	
c	Gain or (loss) (attach schedule)			16	
d	Net gain or (loss) (combine line 8c, columns (A) and (B))			17	18,085,155
9	Special events and activities (attach schedule) If any amount is from gaming, check here ▶ ☐			18	5,665,296
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		19	142,307,617
b	Less direct expenses other than fundraising expenses	9b		20	15,531,180
c	Net income or (loss) from special events (subtract line 9b from line 9a)			21	163,504,093
10a	Gross sales of inventory, less returns and allowances	10a			
b	Less cost of goods sold	10b			
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)				
11	Other revenue (from Part VII, line 103)				
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)				
13	Program service fees (from line 44, column (B))				
14	Management and general (from line 44, column (C))				
15	Fundraising (from line 44, column (D))				
16	Payments to affiliates (attach schedule)				
17	Total expenses (add lines 16 and 44, column (A))				
18	Excess or (deficit) for the year (subtract line 17 from line 12)				
19	Net assets or fund balances at beginning of year (from line 73, column (A))				
20	Other changes in net assets or fund balances (attach explanation) Statement 2				
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)				

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2003)

Part II Statement of Functional Expenses

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See page 22 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) Distributed to WMU (cash \$12,333,743 noncash \$4,469,349)	22 16,803,092	16,803,092		
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc	25			
26	Other salaries and wages	26			
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29			
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33 3,093	3,093		
34	Telephone	34			
35	Postage and shipping	35 1,128	1,128		
36	Occupancy	36			
37	Equipment rental and maintenance	37			
38	Printing and publications	38 148	148		
39	Travel	39			
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42			
43	Other expenses not covered above (itemize) a Other	43a 50,951	42,867	8,084	
b	Life Insurance Bonds	43b 74,792	7,392	67,400	
c	Professional Fees	43c 38,854	38,854		
d	Meals & Entertainment	43d 11,258	11,258		
e	Pledge Valuation Reduction	43e 1,101,839		1,101,839	
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44 18,085,155	16,907,832	1,177,323	

Joint Costs. Check ☒ if you are following SOP 98-2Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____,

(iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See page 25 of the instructions.)What is the organization's primary exempt purpose? ☒ Provide support for WMU.

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

		Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts, but optional for others.)	
a	To provide support for the operations and objectives of Western Michigan University.		
	(Grants and allocations \$ 16,803,092)		16,907,832
b			
	(Grants and allocations \$)		
c			
	(Grants and allocations \$)		
d			
	(Grants and allocations \$)		
e	Other program services (attach schedule) (Grants and allocations \$)		
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)		16,907,832

Part IV Balance Sheets (See page 25 of the instructions)

Note. Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
Assets	45 Cash — non-interest-bearing	4,129,168	45	7,559,792
	46 Savings and temporary cash investments		46	
	47a Accounts receivable	47a		
	b Less allowance for doubtful accounts	47b	47c	
	48a Pledges receivable	48a 20,822,378		
	b Less allowance for doubtful accounts	48b 808,429	25,773,301	48c 20,013,949
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes and loans receivable (attach schedule)	51a		
	b Less allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments — securities (attach schedule) ☐ Cost ☒ FMV	110,400,077	54	133,762,142
	55a Investments — land, buildings, and equipment basis	55a	See Statement 3	
	b Less accumulated depreciation (attach schedule)	55b	55c	
56 Investments — other (attach schedule)		56		
57a Land, buildings, and equipment basis	57a 1,320,503			
b Less accumulated depreciation (attach schedule)	57b	1,132,444	57c 1,320,503	
58 Other assets (describe ☒ CSV-Life Insurance)		873,341	58 987,392	
59 Total assets (add lines 45 through 58) (must equal line 74)		142,308,331	59	163,643,778
Liabilities	60 Accounts payable and accrued expenses	714	60	139,685
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe ☐)		65	
	66 Total liabilities (add lines 60 through 65)		714	66
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	80,136,897	67	95,652,819
	68 Temporarily restricted	21,113,407	68	21,562,965
	69 Permanently restricted	41,057,313	69	46,288,309
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	142,307,617	73	163,504,093
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	142,308,331	74	163,643,778

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions)

a	Total revenue, gains, and other support per audited financial statements ▶	a	40,331,631
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$15,376,314		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify) Increase CMV-Inv. \$ 114,051 Transfer from WMU \$ 1,090,815		
	Add amounts on lines (1) through (4) ▶	b	16,581,180
c	Line a minus line b ▶	c	23,750,451
d	Amounts included on line 12, Form 990 but not on line a :		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify) \$		
	Add amounts on lines (1) and (2) ▶	d	
e	Total revenue per line 12, Form 990 (line c plus line d) ▶	e	23,750,451

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements ▶	a	1,282,063
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify) \$		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b ▶	c	1,282,063
d	Amounts included on line 17, Form 990 but not on line a :		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify) Distributed to WMU \$16,803,092		
	Add amounts on lines (1) and (2) ▶	d	16,803,092
e	Total expenses per line 17, Form 990 (line c plus line d) ▶	e	18,085,155

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see page 27 of the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Bud Bender ** WMU, W. Michigan Ave. Kalamazoo, MI 49008	Exec. Dir./Sec 40	143,917	53,393	1,150
Robert M. Beam ** WMU, W. Michigan Ave. Kalamazoo, MI 49008	Treasurer 40	169,502	62,885	5,862
Jan Van Der Klay ** WMU, W. Michigan Ave. Kalamazoo, MI 49008	Asst. Treasurer 40	114,433	42,455	0
Kenneth J. DeVries ** WMU, W. Michigan Ave. Kalamazoo, MI 49008	Asst. Secretary 40	98,829	36,666	1,294
** Employee of and paid by Western Michigan University				
SEE ATTACHED SCHEDULE				

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ▶
If "Yes," attach schedule — see page 28 of the instructions

☒ Yes ☐ No

See Above

Part VI Other Information (See page 28 of the instructions.)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If "Yes," has it filed a tax return on Form 990-T for this year? N/A	78b	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b If "Yes," enter the name of the organization <u>Western Michigan University and Paper Technology Foundation, Inc. (Both Exempt)</u> and check whether it is ☒ exempt or ☐ nonexempt	81a	None
81a Enter direct and indirect political expenditures See line 81 instructions	81b	X
b Did the organization file Form 1120-POL for this year?		
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82b	Undetermined
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A	84b	
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members? N/A	85a	
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? N/A	85b	
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
c Dues, assessments, and similar amounts from members	85c	N/A
d Section 162(e) lobbying and political expenditures	85d	N/A
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A	85g	
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A	85h	
86 501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a	N/A
b Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87 501(c)(12) orgs Enter a Gross income from members or shareholders	87a	N/A
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>None</u> , section 4912 <u>None</u> , section 4955 <u>None</u>		
b 501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		None
d Enter Amount of tax on line 89c, above, reimbursed by the organization		N/A
90a List the states with which a copy of this return is filed <u>Michigan, Ohio</u>		
b Number of employees employed in the pay period that includes March 12, 2003 (See instructions)	90b	None
91 The books are in care of <u>Robert M. Beam</u> Telephone no <u>269-387-2981</u> Located at <u>Western Michigan University, Kalamazoo, MI</u> ZIP + 4 <u>49008</u>		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 — Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year <u>92</u>		N/A

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	3,265,747	
97 Net rental income or (loss) from real estate:					
a debt-financed property inventory					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	3,050,731	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a Miscellaneous			01	63,691	
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				6,380,169	
105 Total (add line 104, columns (B), (D), and (E))				6,380,169	

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

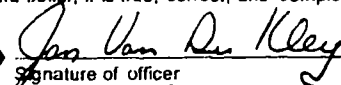
Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
N/A	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No
- Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	 Signature of officer		Date 12/20/04	
Paid Preparer's Use Only	Jan Van Der Kley, Assistant Treasurer Type or print name and title			
	Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN (See Gen. Inst. W)
	Firm's name (or yours if self-employed), address, and ZIP + 4	EIN	Phone no	

SCHEDULE A
(Form 990 or 990-EZ)**Organization Exempt Under Section 501(c)(3)**(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

2003Department of the Treasury
Internal Revenue Service▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Western Michigan University Foundation

Employer identification number

38-2138856

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$50,000 ▶				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services ▶		

Part III Statements About Activities (See page 2 of the instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>N/A</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a	X
b Do you have a section 403(b) annuity plan for your employees?	3b	X
4 Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4	X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5** ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)
7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
8 ☐ A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶ _____
10 ☒ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A.)
11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A.)
11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A.)
12 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions — subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A.)
13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3).)

Provide the following information about the supported organizations (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14** ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting.***Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	16,588,956	20,829,509	17,608,599	15,794,846	70,821,910
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	2,027,112	2,362,791	2,495,634	5,309,067	12,194,604
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.	37,551	19,567	22,066	8,588	87,772
23 Total of lines 15 through 22	18,653,619	23,211,867	20,126,299	21,112,501	83,104,286
24 Line 23 minus line 17	18,653,619	23,211,867	20,126,299	21,112,501	83,104,286
25 Enter 1% of line 23	186,536	232,119	201,263	211,125	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24. ▶					26a 1,662,086
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1999 through 2002 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts. ▶					26b 26,841,783
c Total support for section 509(a)(1) test. Enter line 24, column (e). ▶					26c 83,104,286
d Add: Amounts from column (e) for lines 18 <u>12,194,604</u> 19 _____ 22 <u>87,772</u> 26b <u>26,841,783</u> ▶					26d 39,124,159
e Public support (line 26c minus line 26d total) ▶					26e 43,980,127
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶					26f 52.92 %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2002) _____ (2001) _____ (2000) _____ (1999) _____ b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year. (2002) _____ (2001) _____ (2000) _____ (1999) _____ c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ ▶					27c _____
d Add: Line 27a total _____ and line 27b total _____ ▶					27d _____
e Public support (line 27c total minus line 27d total) ▶					27e _____
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e). ▶					27f _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶					27g _____ %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶					27h _____ %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15. None					

Part V Private School Questionnaire (See page 7 of the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)	31	
32 Does the organization maintain the following	32a	
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?	33a	
b Admissions policies?	33b	
c Employment of faculty or administrative staff?	33c	
d Scholarships or other financial assistance?	33d	
e Educational policies?	33e	
f Use of facilities?	33f	
g Athletic programs?	33g	
h Other extracurricular activities?	33h	
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
34a Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b Has the organization's right to such aid ever been revoked or suspended?	34b	
If you answered "Yes" to either 34a or b, please explain using an attached statement		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)N/A (To be completed **ONLY** by an eligible organization that filed Form 5768)Check ☐ **a** if the organization belongs to an affiliated group Check ☐ **b** if you checked "a" and "limited control" provisions apply**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount Enter the amount from the following table — If the amount on line 40 is — Not over \$500,000 Over \$500,000 but not over \$1,000,000 Over \$1,000,000 but not over \$1,500,000 Over \$1,500,000 but not over \$17,000,000 Over \$17,000,000 The lobbying nontaxable amount is — 20% of the amount on line 40 \$100,000 plus 15% of the excess over \$500,000 \$175,000 plus 10% of the excess over \$1,000,000 \$225,000 plus 5% of the excess over \$1,500,000 \$1,000,000	41	
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720**4-Year Averaging Period Under Section 501(h)**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

N/A (For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines **c** through **h**.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (Add lines **c** through **h**.)

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Yes	No	Amount

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of

(i) Cash

(ii) Other assets

b Other transactions

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)		X
b(iv)		X
b(v)		X
b(vi)		X
c		X

[illegible]

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶

► ☐ Yes ☒ No

b If "Yes," complete the following schedule

[illegible]

WESTERN MICHIGAN UNIVERSITY FOUNDATION
38-2138856
FORM 990-6/30/2004
=====

STATEMENT 1

FORM 990-PART I-LINE 8-GAIN/LOSS-PUBLICLY TRADED SECURITIES

40,396,156 Gross Sales Price
(37,345,425) Cost or other Basis
_____ Expense of Sale

(3,050,731) Gain (Loss)
=====

STATEMENT 2

FORM 990-PART I-LINE 20-OTHER CHANGES IN FUND BALANCE

1,090,815 Net Transfer (To)/From Western Michigan University
15,376,314 Net Unrealized (Loss)/Gain on Investments
(1,050,000) Other Distributions
____ 114,051 Increase in Cash Surrender Value of Life Insurance

15,531,180 Total
=====

STATEMENT 3

FORM 990-PART IV-LINE 54-SECURITIES

<u>A</u>	<u>B</u>	
110,041,149	105,426,258	Mutual Funds-At Market Value
358,928	10,127,957	Corporate Stocks-At Market Value
-	4,472,558	Corporate Bonds-At Market Value
_____	<u>13,735,369</u>	Treasury/Federal Securities
110,400,077	133,762,142	Total
=====	=====	

Western Michigan University Foundation 38-2138856 6/30/2004
FORM 990-PART V-List of Officers, Directors, Trustees and Key Employees

(A) Name and Address	(B) Title & Ave Hrs	(C) Compensation	(D) Contributions to Benefit Plans	(E) Expense Allowances
William D. Johnston 3505 Greenleaf Blvd. Kalamazoo, MI 49007	President/ Bd of Directors	0	0	0
Joseph B. Hemker 100 Portage Street Kalamazoo, MI 49007	Vice-President/ Bd Of Directors	0	0	0
Joan Krause 2030 S Cross Creek Dr SE Grand Rapids, MI 49508	Director	0	0	0
George E. Arwady 401 S Burdick Kalamazoo, MI 49007	Director	0	0	0
Gordon D. Brown Jr. 1722 S. Park St Kalamazoo, MI 49001	Director	0	0	0
Robert J. Bobb 311 S Wacker Drive Chicago, IL 60606	Director	0	0	0
Carolyn L. Briscoe 1942 Thornhill Place Detroit, MI 48207	Director	0	0	0
John R. Bromley 500 Country Pine Ln. Battle Creek, MI 49015	Director	0	0	0
Stephanie M. Fletcher 500 Whites Road Kalamazoo, MI 49008	Director	0	0	0
Willard A. Brown Jr 1000 Hart Road Barrington, IL 60010	Director	0	0	0
Homer C. Cox 1109 Lakeway Ave Kalamazoo, MI 49001	Director	0	0	0

6/30/2004

Western Michigan University Foundation	38-2138856	6/30/2004
FORM 990-PART V-List of Officers, Directors, Trustees and Key Employees		

(A) Name and Address	(B) Title & Ave Hrs	(C) Compensation	(D) Contributions to Benefit Plans	(E) Expense Allowances
Richard M. Hughey 229 E. Michigan Ave. Kalamazoo, MI 49007	Director	0	0	0
William D. Johnston 3505 Greenleaf Blvd. Kalamazoo, MI 49008	Director	0	0	0
Wendy L. Stock 200 Ottawa NW Grand Rapids, MI 49503	Director	0	0	0
John W. Lawrence 1800 S 35th Street Galesburg, MI 49053	Director	0	0	0
Carl E. Lee 1902 Chevy Chase Blvd Kalamazoo, MI 49008	Director	0	0	0
Aija Lubavs 5955 W Main Street Kalamazoo, MI 49009	Director	0	0	0
Judith L. Maze 3717 Songbird Lane Kalamazoo, MI 49008	Director	0	0	0
John Nelson 2536 Ridgeway Dr Kalamazoo, MI 49008	Director	0	0	0
Floyd L. Parks 157 S Kalamazoo Mall Kalamazoo, MI 49008	Director	0	0	0
David E. Kinnisten 211 Westchester Way Battle Creek, MI 49015	Director	0	0	0

Western Michigan University Foundation 38-2138856 6/30/2004 FORM 990-PART V-List of Officers, Directors, Trustees and Key Employees				
(A) Name and Address	(B) Title & Ave Hrs	(C) Compensation	(D) Contributions to Benefit Plans	(E) Expense Allowances
Ruth M. Heinig 1903 W Michigan Ave Kalamazoo, MI 49008	Director	0	0	0
Philip A Long 4136 Lakeside Dr Kalamazoo, MI 49008	Director	0	0	0
Theodore B Stone 8484 Westpark Dr McLean, VA 22102	Director	0	0	0
Martha M. Meinzinger 1355 White Oak Dr Kalamazoo, MI 49008	Director	0	0	0
Priscilla J Washburn 7700 W St Andrews Circle Portage, MI 49024	Director	0	0	0