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Form <b>990</b>  Department of the Treasury Internal Revenue Service	<b>Return of Organization Exempt From Income Tax</b> <b>Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)</b>	OMB No 1545-0047 <b>2010</b>
	The organization may have to use a copy of this return to satisfy state reporting requirements	<b>Open to Public Inspection</b>

<b>A For the 2010 calendar year, or tax year beginning 07-01-2010 and ending 06-30-2011</b>		<b>D Employer identification number</b> 23-1352661	
<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</b> Name of organization MESSIAH COLLEGE		<b>E Telephone number</b> (717) 766-2511
	Doing Business As		<b>G</b> Gross receipts \$ 123,215,351
	Number and street (or P O box if mail is not delivered to street address) ONE COLLEGE AVE	Room/suite	
	City or town, state or country, and ZIP + 4 GRANTHAM, PA 17027		
	<b>F</b> Name and address of principal officer KIM S PHIPPS ONE COLLEGE AVE BOX 3000 GRANTHAM, PA 17027		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>I</b> Tax-exempt status <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(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)	
<b>J Website:</b> ▶ http://www.messiah.edu		<b>H(c)</b> Group exemption number ▶	
<b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation 1909	<b>M</b> State of legal domicile PA

Part I		Summary	
Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities Messiah College is a Christian college of the liberal and applied arts and sciences. The College is committed to an embracing evangelical spirit rooted in the Anabaptist, Pietist and Wesleyan traditions of the Christian Church. Our mission is to educate men and women toward maturity of intellect, character and Christian faith in preparation for lives of service, leadership and reconciliation in church and society.		
	<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) . . . . .	<b>3</b>	31
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	<b>4</b>	24
	<b>5</b> Total number of individuals employed in calendar year 2010 (Part V, line 2a) . . . . .	<b>5</b>	3,109
	<b>6</b> Total number of volunteers (estimate if necessary) . . . . .	<b>6</b>	255
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	<b>7a</b>	109,475
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34 . . . . .	<b>7b</b>	0
Revenue		<b>Prior Year</b>	<b>Current Year</b>
	<b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .	10,700,056	12,832,387
	<b>9</b> Program service revenue (Part VIII, line 2g) . . . . .	97,507,906	101,244,838
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	3,515,061	7,356,003
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .	446,445	750,078
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	112,169,468	122,183,306
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3) . . . . .	25,866,134	28,303,054
	<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) . . . . .	46,919,647	47,914,119
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	0	0
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <u>1,813,867</u>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f) . . . . .	34,762,428	36,538,948
	<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) . . . . .	107,548,209	112,756,121
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12 . . . . .	4,621,259	9,427,185
Net Assets or Fund Balances		<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>20</b> Total assets (Part X, line 16) . . . . .	283,826,412	306,711,739
	<b>21</b> Total liabilities (Part X, line 26) . . . . .	79,322,041	72,765,922
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 . . . . .	204,504,371	233,945,817

<b>Part II</b>	<b>Signature Block</b>
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>	<div style="display: flex; justify-content: space-between;"> <div style="flex-grow: 1;"> </div> <div style="width: 20%; text-align: right;">           2012-05-14         </div> </div>
	<div style="display: flex; justify-content: space-between;"> <div style="flex-grow: 1;">           DAVID WALKER VP FOR FINANCE/PLANNING  <small>Type or print name and title</small> </div> <div style="width: 20%; text-align: right;"> <small>Date</small> </div> </div>
<b>Paid Preparer Use Only</b>	<div style="display: flex; justify-content: space-between;"> <div style="flex-grow: 1;">           Print/Type preparer's name         </div> <div style="width: 20%;">           Preparer's signature         </div> <div style="width: 10%;">           Date         </div> <div style="width: 10%;">           Check if self-employed <input checked="" type="checkbox"/> </div> <div style="width: 10%;">           PTIN         </div> </div>
	<div style="display: flex; justify-content: space-between;"> <div style="flex-grow: 1;">           Firm's name         </div> <div style="width: 10%;">           Firm's EIN         </div> </div>
	<div style="display: flex; justify-content: space-between;"> <div style="flex-grow: 1;">           Firm's address         </div> <div style="width: 10%;">           Phone no         </div> </div>
May the IRS discuss this return with the preparer shown above? (see instructions) <div style="float: right;"> <input type="checkbox"/> Yes   <input type="checkbox"/> No         </div>	

Part IIISTatement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1

Briefly describe the organization’s mission

Messiah College is a Christian college of the liberal and applied arts and sciences The College is committed to an embracing evangelical spirit rooted in the Anabaptist, Pietist and Wesleyan traditions of the Christian Church Our mission is to educate men and women toward maturity of intellect, character and Christian faith in preparation for lives of service, leadership and reconciliation in church and society

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

☒ No

If “Yes,” describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes

☒ No

If “Yes,” describe these changes on Schedule O

4

Describe the exempt purpose achievements for each of the organization’s three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code ) (Expenses \$ 101,955,882 including grants of \$ 28,309,914 ) (Revenue \$ 103,038,761 )

Messiah College provides private co-educational undergraduate and graduate education that effectively integrates intellect, character, and Christian faith for approximately 2,900 students in a residential setting Messiah College is a college of the liberal and applied arts and sciences that conducts research on critical education issues and has numerous partnerships with school districts and literary outreach programs The college is also involved in community service outreach programs in Harrisburg and Philadelphia and has strong student participation in foreign studies, international service mission projects, and foreign cross-cultural education expenences in lesser developed countries

4b

(Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c

(Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d

Other program services (Describe in Schedule O )














(Expenses \$ 0 including grants of \$ 0 ) (Revenue \$ 0 )

4e

Total program service expenses

\$ 101,955,882

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A. 	1	Yes
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)? 	2	Yes
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .	3	No
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? If "Yes," complete Schedule C, Part II . . . . .	4	No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III . . . . .	5	No
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .	6	No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II . . . . .	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	Yes
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .	9	No
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	Yes
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? If "Yes," complete Schedule D, Part VI. 	11a	Yes
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? If "Yes," complete Schedule D, Part VII.	11b	No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.	11c	No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX. 	11d	Yes
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X. 	11e	Yes
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X.	11f	No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII 	12a	Yes
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional 	12b	No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 	13	Yes
14a	Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	14a	No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV . . . . . 	14b	Yes
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? If "Yes," complete Schedule F, Parts II and IV . . . . .	15	No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? If "Yes," complete Schedule F, Parts III and IV . . . . . 	16	Yes
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . . 	18	Yes
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .	19	No
20a	Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .	20a	No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .	21		No
22	Did the organization report more than \$5,000 of grants and 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> . . . . .	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 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> . . . . .	23	Yes	
24a	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–24d and complete Schedule K. If "No," go to line 25</i> . . . . .	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . .	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . .	24d		No
25a	<b>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> . . . . .	25a		No
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> . . . . .	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> . . . . .	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i> . . . . .	27		No
28	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)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28a	Yes	
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28b	Yes	
c	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> . . . . .	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	30	Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	31		No
32	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> . . . . .	32		No
33	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> . . . . .	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> . . . . .	34		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? . . . . .	35		No
a	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> . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
36	<b>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> . . . . .	36		No
37	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> . . . . .	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	38	Yes	

<b>Part V</b> <b>Statements Regarding Other IRS Filings and Tax Compliance</b>			
Check if Schedule O contains a response to any question in this Part V <input checked="" type="checkbox"/>			
		<b>Yes</b>	<b>No</b>
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	<b>1a</b>	196
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	<b>1b</b>	0
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b>	Yes
<b>2a</b>	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return.	<b>2a</b>	3,109
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?  <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	<b>2b</b>	Yes
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	Yes
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	<b>3b</b>	Yes
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>	No
<b>b</b>	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	No
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	No
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	<b>6a</b>	No
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>	Yes
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	Yes
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	No
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year.	<b>7d</b>	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	No
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	No
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	No
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	No
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	<b>8</b>	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12.	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders.	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand.	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	No
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	<b>14b</b>	

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.  
Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	Yes	
3	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?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Does the organization have members or stockholders?		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		No
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	Yes	
8b	Each committee with authority to act on behalf of the governing body?	Yes	
9	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		No

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

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?		No
10b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	Yes	
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	Yes	
13	Does the organization have a written whistleblower policy?	Yes	
14	Does the organization have a written document retention and destruction policy?	Yes	
15	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?		
15a	The organization's CEO, Executive Director, or top management official	Yes	
15b	Other officers or key employees of the organization		No
15b	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
16b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken 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	PA
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. <input type="checkbox"/> Own website <input checked="" type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request	
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization.	David S Walker One College Ave Box 3010 Grantham, PA 17027 (717) 766-2511

Check if Schedule O contains a response to any question in this Part VII ☐ ☒

**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, and **current** key employees 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

[illegible]

## Part VII

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization: 15

<b>3</b>	Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .
<b>4</b>	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? <i>If "Yes," complete Schedule J for such individual</i> . . . . .
<b>5</b>	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .

## **Section B. Independent Contractors**

<b>1</b> Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization		
(A) Name and business address	(B) Description of services	(C) Compensation
Highmark Blue Shield Inc 1800 Center Street Camp Hill, PA 17089	Medical Insurance for Employees	4,186,898
High Construction Company 1853 William Penn Way Lancaster, PA 17601	Construction of Calvin & Janet High Center for the Worshipping and Performing Arts Center Building	2,527,038
BCA Study Abroad 50 Alpha Drive Elizabethtown, PA 17022	External Cultural Experience Programs	1,382,722
Edwin L Heim Company 1918 Greenwood Street Harrisburg, PA 171052247	Electrical and Construction Services	1,289,795
Greenfield Architects Ltd 1853 William Penn Way Lancaster, PA 17601	Design for High Center	758,030
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶36		

Part VIII

Statement of Revenue

		(A)	(B)	(C)	(D)	
		Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a Federated campaigns . . . . . 1a	0				
	b Membership dues . . . . . 1b	0				
	c Fundraising events . . . . . 1c	37,623				
	d Related organizations . . . . . 1d	0				
	e Government grants (contributions) 1e	1,521,375				
	f All other contributions, gifts, grants, and similar amounts not included above 1f	11,273,389				
	g Noncash contributions included in lines 1a-1f \$	0				
	h Total. Add lines 1a-1f . . . . .	12,832,387				
	Program Service Revenue	2a Fees and Contracts from Government Agencies	Business Code			
		524292	95,138	95,138	0	0
b Membership Dues and Assessments		611710	1,833,450	1,833,450	0	0
c Tuition and Fees		611310	78,090,231	78,090,231	0	0
d Auxiliary Enterprises		453000	21,226,019	0	105,592	21,120,427
e						
f All other program service revenue			0	0	0	0
g Total. Add lines 2a-2f . . . . .			101,244,838			
Other Revenue		3 Investment income (including dividends, interest and other similar amounts) . . . . .				
			4,949,937	4,946,054	3,883	0
	4 Income from investment of tax-exempt bond proceeds . . . . .		0	0	0	0
	5 Royalties . . . . .		506	506	0	0
	6a Gross Rents	(i) Real	(ii) Personal			
		465,760	0			
	b Less rental expenses	0	0			
	c Rental income or (loss)	465,760	0			
	d Net rental income or (loss) . . . . .		465,760	0	0	465,760
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		0	3,438,111			
	b Less cost or other basis and sales expenses	1,032,045	0			
	c Gain or (loss)	-1,032,045	3,438,111			
	d Net gain or (loss) . . . . .		2,406,066	2,406,066	0	0
	8a Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c) See Part IV, line 18 . . . . .					
		a	29,182			
	b Less direct expenses . . . . . b		0			
	c Net income or (loss) from fundraising events . . . . .		29,182		0	29,182
	9a Gross income from gaming activities See Part IV, line 19 . . . . . a					
b Less direct expenses . . . . . b						
c Net income or (loss) from gaming activities . . . . .						
10a Gross sales of inventory, less returns and allowances . . . . .						
	a					
b Less cost of goods sold . . . . . b						
c Net income or (loss) from sales of inventory . . . . .						
Miscellaneous Revenue	Business Code					
11a Miscellaneous Revenue	900099	175,158	175,158	0	0	
b Management and Consulting Fees	541610	38,223	38,223	0	0	
c Earned Discounts	424000	41,249	0	0	41,249	
d All other revenue . . . . .		0	0	0	0	
e Total. Add lines 11a-11d . . . . .		254,630				
12 Total revenue. See Instructions . . . . .		122,183,306	87,584,826	109,475	21,656,618	

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) but are not required to complete columns (B), (C), and (D).

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 U S See Part IV, line 21	0			
2	Grants and other assistance to individuals in the U S See Part IV, line 22	27,159,712	27,159,712		
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	1,143,342	1,143,342		
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees . . . . .	1,023,498	192,520	670,590	160,388
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	34,117,851	29,611,765	3,563,701	942,385
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	2,191,768	1,849,816	274,226	67,726
9	Other employee benefits . . . . .	8,029,289	7,184,249	675,196	169,844
10	Payroll taxes . . . . .	2,551,713	2,180,986	293,488	77,239
a	Fees for services (non-employees)				
	Management . . . . .	1,792,168	1,047,072	699,424	45,672
b	Legal . . . . .	65,756		65,506	250
c	Accounting . . . . .	62,654		62,654	
d	Lobbying . . . . .				
e	Professional fundraising services See Part IV, line 17 . . . . .				
f	Investment management fees . . . . .	291,920	291,765		155
g	Other . . . . .	368,206	359,169	7,791	1,246
12	Advertising and promotion . . . . .	608,499	360,694	193,587	54,218
13	Office expenses . . . . .	1,386,302	1,137,411	208,675	40,216
14	Information technology . . . . .	546,923	427,708	102,293	16,922
15	Royalties . . . . .	10,445	10,445		
16	Occupancy . . . . .	246,047	200,318	8,135	37,594
17	Travel . . . . .	2,813,470	2,491,206	255,158	67,106
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19	Conferences, conventions, and meetings . . . . .	363,825	289,416	51,544	22,865
20	Interest . . . . .	1,877,097	1,757,557	119,540	
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .	9,200,672	8,913,113	287,559	
23	Insurance . . . . .	595,234	65,088	530,146	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O )				
a	Tuition for External Programs	3,458,871	3,458,871	0	0
b	Utilities	4,179,014	4,172,087	6,927	0
c	Purchases for Resale	4,260,046	3,867,909	392,137	0
d	Equipment Services and Repair	1,199,971	1,074,008	108,821	17,142
e	Facility Service and Repair	888,076	888,076	0	0
f	All other expenses	2,323,752	1,821,579	409,274	92,899
25	Total functional expenses. Add lines 1 through 24f	112,756,121	101,955,882	8,986,372	1,813,867
26	Joint costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing . . . . .			0	1	0
	2	Savings and temporary cash investments . . . . .			20,715,036	2	26,114,057
	3	Pledges and grants receivable, net . . . . .			6,920,050	3	5,572,398
	4	Accounts receivable, net . . . . .			1,780,324	4	1,444,853
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .			0	5	0
	6	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 instructions). Schedule L . . . . .			0	6	0
	7	Notes and loans receivable, net . . . . .			3,017,144	7	2,819,419
	8	Inventories for sale or use . . . . .			929,814	8	883,596
	9	Prepaid expenses and deferred charges . . . . .			1,092,933	9	1,209,652
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a	230,686,928			
	b	Less: accumulated depreciation . . . . .	10b	121,368,386	108,405,224	10c	109,318,542
	11	Investments—publicly traded securities . . . . .			126,945,433	11	143,937,671
	12	Investments—other securities. See Part IV, line 11 . . . . .			0	12	0
	13	Investments—program-related. See Part IV, line 11 . . . . .			0	13	0
	14	Intangible assets . . . . .			0	14	0
	15	Other assets. See Part IV, line 11 . . . . .			14,020,454	15	15,411,551
16	Total assets. Add lines 1 through 15 (must equal line 34) . . . . .			283,826,412	16	306,711,739	
Liabilities	17	Accounts payable and accrued expenses . . . . .			6,391,789	17	5,074,309
	18	Grants payable . . . . .			0	18	0
	19	Deferred revenue . . . . .			390,426	19	338,800
	20	Tax-exempt bond liabilities . . . . .			54,533,381	20	50,411,212
	21	Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .			0	21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .			0	22	
	23	Secured mortgages and notes payable to unrelated third parties . . . . .			0	23	
	24	Unsecured notes and loans payable to unrelated third parties . . . . .			0	24	
	25	Other liabilities. Complete Part X of Schedule D . . . . .			18,006,445	25	16,941,601
	26	Total liabilities. Add lines 17 through 25 . . . . .			79,322,041	26	72,765,922
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets . . . . .			165,104,088	27	186,250,207
	28	Temporarily restricted net assets . . . . .			16,956,024	28	22,813,678
	29	Permanently restricted net assets . . . . .			22,444,259	29	24,881,932
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds . . . . .				30	
	31	Paid-in or capital surplus, or land, building or equipment fund . . . . .				31	
	32	Retained earnings, endowment, accumulated income, or other funds . . . . .				32	
	33	Total net assets or fund balances . . . . .			204,504,371	33	233,945,817
34	Total liabilities and net assets/fund balances . . . . .			283,826,412	34	306,711,739	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	122,183,306
2	Total expenses (must equal Part IX, column (A), line 25)	2	112,756,121
3	Revenue less expenses Subtract line 2 from line 1	3	9,427,185
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	204,504,371
5	Other changes in net assets or fund balances (explain in Schedule O)	5	20,014,261
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	233,945,817

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question 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?	Yes	
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued 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 separated basis		
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?	Yes	
b	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	Yes	

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury  
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public  
Inspection

Name of the organization MESSIAH COLLEGE	Employer identification number 23-1352661
---	--

Part I

Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☒

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E )
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9

☐

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 exempt 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).** (Complete Part III )
- 10

☐

An organization organized and operated exclusively to test for public safety See**section 509(a)(4).**
- 11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h  

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Other
- e

☐

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?  

(i)

a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?

(ii)

a family member of a person described in (i) above?

(iii)

a 35% controlled entity of a person described in (i) or (ii) above?
- h

☐

Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions )					12	
13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage						
14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f))					14	
15 Public Support Percentage for 2009 Schedule A, Part II, line 14					15	
16a 33 1/3% support test—2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶						
b 33 1/3% support test—2009. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶						
17a 10%-facts-and-circumstances test—2010. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶						
b 10%-facts-and-circumstances test—2009. 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 stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶						
18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶						

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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6 )						

Section B. Total Support						
Calendar year (or fiscal year beginning in) 	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV )						
13 Total support (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 <b>stop here</b> 						

Section C. Computation of Public Support Percentage		
15 Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2010. 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 <b>stop here</b> . The organization qualifies as a publicly supported organization 		
b 33 1/3% support tests—2009. 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 <b>stop here</b> . 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 		

**Part IV**

**Supplemental Information.** Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

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Additional Data

Software ID: 10000077

Software Version: v1.00

EIN: 23-1352661

Name: MESSIAH COLLEGE

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
Linden K Hustedt Chair, Board of Trustees	2	X						0	0	0
George A Parmer Vice Chair, Board of Trustees	2	X						0	0	0
Kim R Smith Secretary, Board of Trustees	2	X						0	0	0
Dr Craig A Sider Treasurer, Board of Trustees	2	X						0	0	0
Larry Bashore Trustee	2	X						0	0	0
Charlie B Byers Jr Trustee	2	X						0	0	0
Dr Odvard Egil Dyrli Trustee	2	X						0	0	0
J Harold Engle Trustee	2	X						0	0	0
Linda D Eremita Trustee	2	X						0	0	0
Carole Forker Gibbons Trustee	2	X						0	0	0
Scott A Heintzelman Trustee	2	X						0	0	0
Rim A Hinckley Trustee	2	X						0	0	0
Dr Warren L Hoffman Trustee	2	X						0	0	0
Sally Hooper Trustee	2	X						0	0	0
Richard E Jordan II Trustee	2	X						0	0	0
Ronald M Katzman Trustee	2	X						0	0	0
J Gary Langmuir Trustee	2	X						0	0	0
Todd F Lehman Trustee	2	X						0	0	0
Dr Emerson L Leshner Trustee	2	X						0	0	0
James A Martin Trustee	2	X						0	0	0
Stephen W McBeth Trustee	2	X						0	0	0
Rev Donald F McNiven Trustee	2	X						0	0	0
Dr Barbara G Moses Trustee	2	X						0	0	0
Linda R Pheasant Trustee	2	X						0	0	0
Marlin Riegsecker Trustee	2	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
Andrew S Samuel Trustee	2	X						0	0	0
Anthony J Schiano Trustee	2	X						0	0	0
Eunice F Steinbrecher Trustee	2	X						0	0	0
Dr Jerry L Wenger Trustee	2	X						0	0	0
Eric F Zee Trustee	2	X						0	0	0
John Chopka Vice President for Enrollment Management	40	X						116,997	0	32,990
Dr Randall G Basinger Provost	40	X						154,958	0	25,001
Dr Kim S Phipps President	40			X				198,757	0	44,924
Dr Lois J Voigt Vice President For Finance	40			X				127,004	0	17,574
Barry G Goodling Vice President for Advancement	40			X				141,453	0	22,022
Kathrynne G Shafer Vice President for Operations	40			X				119,020	0	22,797
Dr William G Strausbaugh Assistant Provost and Dean of Curriculum	40					X		113,844	0	42,343
Dr Rhonda Jacobsen Dir Faculty Development and Prof Psychology	35					X		113,139	0	14,472
Richard A Dent Chief Information Officer	40					X		109,926	0	15,136
Dr Susan K Hasseler Dean, School of Ed & Soc Sci, Comm Engagement	40					X		109,363	0	19,765
Amanda A Coffey Director of Human Resources	40					X		106,790	0	18,545

SCHEDULE D  
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2010

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.  
Attach to Form 990. See separate instructions.

Name of the organization  
MESSIAH COLLEGE

Employer identification number  
23-1352661

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?	
	<div>Yes</div> <div>No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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	
	<div>Yes</div> <div>No</div>	

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 pleasure)

☐ Preservation of an historically importantly land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

Complete lines 2a–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 Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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 170(h)(4)(B)(ii)?

Yes

No

9

In Part XIV, 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, 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 XIV, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116, 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 relating to these items

a

Revenues included in Form 990, Part VIII, line 1

\$

0

b

Assets included in Form 990, Part X

\$

0

Part III

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

3

Using the organization's 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 XIV

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 XIV and complete the following table

	Amount
1c	
1d	
1e	
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 XIV

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 . . . . .	111,630,497	96,965,681	123,997,663	
b	Contributions . . . . .	1,310,413	11,013,364	2,144,190	
c	Investment earnings or losses . . . . .	19,876,439	9,784,836	-22,726,172	
d	Grants or scholarships . . . . .	1,028,678	937,884	782,528	
e	Other expenditures for facilities and programs . . . . .	5,353,298	5,195,500	5,667,472	
f	Administrative expenses . . . . .	0	0	0	
g	End of year balance . . . . .	126,435,373	111,630,497	96,965,681	

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶ 80 %

b

Permanent endowment ▶ 20 %

c

Term endowment ▶ 0 %

3a

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

(i) unrelated organizations . . . . .

3a(i)

Yes

No

(ii) related organizations . . . . .

3a(ii)

Yes

No

b

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

3b

4

Describe in Part XIV the intended uses of the organization's endowment funds

Part VI

Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a	Land . . . . .	0	2,167,311	2,167,311
b	Buildings . . . . .	0	147,773,741	66,564,701
c	Leasehold improvements . . . . .	0	13,513,260	7,657,831
d	Equipment . . . . .	0	61,095,146	47,145,854
e	Other . . . . .	0	6,137,470	0
Total.	Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶			109,318,542

Schedule D (Form 990) 2010



Part XIReconciliation of Change in Net Assets from Form 990 to Financial Statements			
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	122,183,306
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	112,756,121
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	9,427,185
4	Net unrealized gains (losses) on investments	4	19,524,623
5	Donated services and use of facilities	5	0
6	Investment expenses	6	0
7	Prior period adjustments	7	0
8	Other (Describe in Part XIV)	8	489,638
9	Total adjustments (net) Add lines 4 - 8	9	20,014,261
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	29,441,446

Part XIIReconciliation of Revenue per Audited Financial Statements With Revenue per Return			
1	Total revenue, gains, and other support per audited financial statements . . . . .	1	113,321,113
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments . . . . .	2a	19,524,623
b	Donated services and use of facilities . . . . .	2b	0
c	Recoveries of prior year grants . . . . .	2c	0
d	Other (Describe in Part XIV) . . . . .	2d	-27,820,276
e	Add lines 2a through 2d . . . . .	2e	-8,295,653
3	Subtract line 2e from line 1 . . . . .	3	121,616,766
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	0
b	Other (Describe in Part XIV) . . . . .	4b	566,540
c	Add lines 4a and 4b . . . . .	4c	566,540
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12 ) . . . . .	5	122,183,306

Part XIIIReconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements . . . . .	1	83,879,667
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities . . . . .	2a	0
b	Prior year adjustments . . . . .	2b	0
c	Other losses . . . . .	2c	0
d	Other (Describe in Part XIV) . . . . .	2d	-566,540
e	Add lines 2a through 2d . . . . .	2e	-566,540
3	Subtract line 2e from line 1 . . . . .	3	84,446,207
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	0
b	Other (Describe in Part XIV) . . . . .	4b	28,309,914
c	Add lines 4a and 4b . . . . .	4c	28,309,914
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18 ) . . . . .	5	112,756,121

Part XIVSupplemental Information

Complete this part to 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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
SchD_P03_S00_L01	Schedule D, Part III, Line 1	The College does not recognize its collections as assets in the financial statements. The College owns the Ernest L. Boyer, Sr. Archives, which were originally valued at \$500,000 when the archives were donated to the College. The College has made a commitment to preserve the archives and use them as a resource for students at the College.
SchD_P03_S00_L04	Schedule D, Part III, Line 4	There are two main areas on campus that contain works of art or historical treasures. The Aughinbaugh Gallery is a display of student and/or employee artwork. The display challenges students to conform to a central theme or idea while still expressing creatively. Selected artwork is publicly displayed in the Gallery and rotated several times per year. The Oakes Museum of Natural History directly benefits Messiah College students by providing them with an exceptional learning environment for the sciences, arts, business and education. The museum also serves faculty with special course needs as well as provides internship and employment opportunities for students.
SchD_P05_S00_L04	Schedule D, Part V, Line 4	The college uses endowment funds to manage long-term gifts according to donor intent. In accordance with Pennsylvania law, a certain percentage of the endowment is spent per year. Some program services, operations and scholarships are funded through the investment income generated by the endowment.
SchD_P11_S00_L08	Schedule D, Part XI, Line 8	Change in Value of Split Interest Agreements
SchD_P12_S00_L02d	Schedule D, Part XII, Line 2d	Financial Aid shown as expense on 990 is recorded as contra-revenue in financial statements. Change in value of Split Interest Agreements on F/S but not on 990.
SchD_P12_S00_L04b	Schedule D, Part XII, Line 4b	Amounts shown as revenue on 990 shown as contra-expenses on F/S.
SchD_P13_S00_L02d	Schedule D, Part XIII, Line 2d	Amounts shown as contra-exp on Financial Statements shown as revenue on 990.
SchD_P13_S00_L04b	Schedule D, Part XIII, Line 4b	Scholarships shown as expenses on 990 reported as contra-revenue on Financial Statements.

SCHEDULE E

(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Schools

►Complete if the organization answered "Yes" to Form 990, Part IV, line 13,  
or Form 990-EZ, Part VI, line 48.  
► Attach to Form 990 or Form 990-EZ.

OMB No 1545-0047

2010

Open to Public  
Inspection

Name of the organization  
MESSIAH COLLEGE

Employer identification number  
23-1352661

Part I

- 1 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?
- 2 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?
- 3 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 use Part II

- 4 Does the organization maintain the following?
- a Records indicating the racial composition of the student body, faculty, and administrative staff?
- b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- d Copies of all material used by the organization or on its behalf to solicit contributions?
- If you answered "No" to any of the above, please explain If you need more space, use Part II

- 5 Does the organization discriminate by race in any way with respect to
- a Students' rights or privileges?
- b Admissions policies?
- c Employment of faculty or administrative staff?
- d Scholarships or other financial assistance?
- e Educational policies?
- f Use of facilities?
- g Athletic programs?
- h Other extracurricular activities?
- If you answered "Yes" to any of the above, please explain If you need more space, use Part II

- 6a Does the organization receive any financial aid or assistance from a governmental agency?
- b Has the organization's right to such aid ever been revoked or suspended?
- If you answered "Yes" to either line 6a or line 6b, explain on Part II
- 7 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II

	YES	NO
1	Yes	
2	Yes	
3	Yes	
4a	Yes	
4b	Yes	
4c	Yes	
4d	Yes	
5a		No
5b		No
5c		No
5d		No
5e		No
5f		No
5g		No
5h		No
6a	Yes	
6b		No
7	Yes	

**Part III Supplemental Information**

Complete this part to provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also complete this part to provide any other additional information (see instructions).

Identifier	Return Reference	Explanation
SchE_P01_S00_L03	Schedule E, Part I, Line 3	The required disclosure is published in the Harrisburg Patriot-News annually by the office of Admssions
SchE_P01_S00_L06	Schedule E, Part I, Line 6	Messiah College does receive various government agency grants. Grants received during the year and listed on the annual A-133 audit are as follows: US Department of Education: Federal Supplemental Education Opportunity Grants (S E O G ), Federal Work-Study Program, Federal Perkins Loan Program, Federal Pell Grants, Academic Competitiveness Grants, National Science and Mathematics Access to Retain Talent (SMART) Grants, Teacher Education Assistance for College and Higher Education Grants; US Department of Justice: Developing, Testing, and Demonstrating Promising New Programs, Juvenile Mentoring Program; US Department of Energy: Renewable Energy Research and Development.



**1**

**3** Enter total number of other organizations or entities . . . . . ►

**Part III**

**Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16.  
Use Part V if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
Institutional Financial Aid for Students attending Messiah College	Central America and the Caribbean	9	19,067	Check	150,500	Financial aid applied directly against student receivable balance for the semester	Cash Value
Institutional Financial Aid for Students attending Messiah College	East Asia and the Pacific	26	54,437	Check Disbursement	472,946	Financial aid applied directly against student receivable balance for the semester	Cash Value
Institutional Financial Aid for Students attending Messiah College	Europe (including Iceland and Greenland)	2	4,440	Check	41,000	Financial aid applied directly against student receivable balance for the semester	Cash Value
Institutional Financial Aid for Students attending Messiah College	North America (including Canada and Mexico, but not the United States)	4	8,856	Check	75,075	Financial aid applied directly against student receivable balance for the semester	Cash Value
Institutional Financial Aid for Students attending Messiah College	Russia and the newly independent States	1	2,265	Check	24,000	Financial aid applied directly against student receivable balance for the semester	Cash Value
Institutional Financial Aid for Students attending Messiah College	South America	4	4,799	Check	65,790	Financial aid applied directly against student receivable balance for the semester	Cash Value
Institutional Financial Aid for Students attending Messiah College	South Asia	1	7,311	Check	23,269	Financial aid applied directly against student receivable balance for the semester	Cash Value
Institutional Financial Aid for Students attending Messiah College	Sub-Saharan Africa	8	38,837	Check	150,750	Financial aid applied directly against student receivable balance for the semester	Cash Value

**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 (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 and/or Form 3520-A. (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, 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

**Part V**   **Supplemental Information**

Complete this part to provide the information (see instructions) required in Part I, line 2, and any additional information.

Identifier	Return Reference	Explanation
SchF_P01_S00_L02	Schedule F, Part I, Line 2	Student financial aid is substantiated based on information provided in the FAFSA. Additionally, some aid is given based on High School GPA and SAT or ACT scores. Title IV funds are handled in accordance with applicable provisions. The Financial Aid program is audited in accordance with the Single Audit program as required.



Part II Fundraising Events.

Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		EPI Center Fundraising (event type)	Alumni Golf Outing (event type)	0 (total number)	(Add col (a) through col (c))
Revenue	1	Gross receipts . . . .	7,283	30,340	37,623
	2	Less Charitable contributions . . . .	0	0	0
	3	Gross income (line 1 minus line 2) . . . .	7,283	30,340	37,623
Direct Expenses	4	Cash prizes . . . .	0	0	0
	5	Non-cash prizes . . . .	0	0	0
	6	Rent/facility costs . . . .	0	0	0
	7	Food and beverages . . . .	0	3,330	3,330
	8	Entertainment . . . .	0	6,780	6,780
	9	Other direct expenses . . . .	3,152	1,375	4,527
	10	Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶			14,637
	11	Net income summary Combine lines 3 and 10 in column (d). . . . . ▶			22,986

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))
Revenue	1	Gross revenue . . . . .			
	2	Cash prizes . . . . .			
Direct Expenses	3	Non-cash prizes . . . . .			
	4	Rent/facility costs . . . . .			
	5	Other direct expenses . . . . .			
	6	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	
	7	Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶			
	8	Net gaming income summary Combine lines 1 and 7 in 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 \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

11

Does the organization operate gaming activities with nonmembers?

☐ Yes ☐ No

12

Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

☐ Yes ☐ No

13

Indicate the percentage of gaming activity operated in

a	The organization's facility	13a
b	An outside facility	13b

14

Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

15a

Does the organization have a contract with a third party from whom the organization receives gaming revenue?

☐ Yes ☐ No

b

If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_

c

If "Yes," enter name and address

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

☐ Director/officer      ☐ Employee      ☐ Independent contractor

17

Mandatory distributions

a

Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

☐ Yes ☐ No

b

Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

Part IV Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation
------------	-----------------	-------------

Schedule I  
(Form 990)

Department of the Treasury  
Internal Revenue Service

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

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990

OMB No 1545-0047

2010

Open to Public  
Inspection

Name of the organization  
MESSIAH COLLEGE

Employer identification number  
23-1352661

Part I

General Information on Grants and Assistance

- 1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .

☒ Yes ☐ No
- 2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II

Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed. . . . . ▶ ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

2

Enter total number of section 501(c)(3) and government organizations . . . . . ▶

3

Enter total number of other organizations . . . . . ▶

**Part III**

**Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.  
Use Schedule I-1 (Form 990) if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
(1) Institutional Financial Aid to students attending Messiah College	2633		27,159,712	Book value	Applied to student account receivable balance

**Part IV**

**Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
SchI_P01_S00_L02	Schedule I, Part I, Line 2	Student financial aid is substantiated based on information provided in the FAFSA. Additionally, some aid is given based on High School GPA and SAT or ACT scores. Title IV funds are handled in accordance with applicable provisions. The Financial Aid program is audited in accordance with the Single Audit program as required.

Schedule J  
(Form 990)

Compensation Information

OMB No 1545-0047

2010

Open to Public Inspection

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization  
MESSIAH COLLEGE

Employer identification number  
23-1352661

Part I

Questions Regarding Compensation

		Yes	No
1a	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		
	<div><div><input checked="" type="checkbox"/> First-class or charter travel</div><div><input checked="" type="checkbox"/> Housing allowance or residence for personal use</div></div> <div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Payments for business use of personal residence</div></div> <div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input checked="" type="checkbox"/> Health or social club dues or initiation fees</div></div> <div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	1b	Yes
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	Yes
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply		
	<div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Written employment contract</div></div> <div><div><input type="checkbox"/> Independent compensation consultant</div><div><input checked="" type="checkbox"/> Compensation survey or study</div></div> <div><div><input type="checkbox"/> Form 990 of other organizations</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>		
4	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		
a	Receive a severance payment or change-of-control payment from the organization or a related organization?	4a	No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5	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		
a	The organization?	5a	No
b	Any related organization?	5b	No
	If "Yes," to line 5a or 5b, describe in Part III		
6	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		
a	The organization?	6a	No
b	Any related organization?	6b	No
	If "Yes," to line 6a or 6b, describe in Part III		
7	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	7	No
8	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 Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	8	No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9	

**Part II** **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported 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) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(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 in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) Dr Kim S Phipps	(i)	198,757	0	0	20,000	24,924	243,681	293,786
	(ii)	0	0	0	0	0	0	0
(2) Dr Randall G Basinger	(i)	154,958	0	0	0	25,001	179,959	173,842
	(ii)	0	0	0	0	0	0	0
(3) Barry G Goodling	(i)	141,453	0	0	0	22,022	163,475	194,330
	(ii)	0	0	0	0	0	0	0
(4) Dr William G Strausbaugh	(i)	113,844	0	0	0	42,343	156,187	143,057
	(ii)	0	0	0	0	0	0	0
( 5 )								
( 6 )								
( 7 )								
( 8 )								
( 9 )								
( 10 )								
( 11 )								
( 12 )								
( 13 )								
( 14 )								
( 15 )								
( 16 )								

**Part III**   **Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
SchJ_P01_S00_L01a	Schedule J, Part I, Line 1a	The college did provide first class travel for the president to the Board meetings at the request of the Board of Trustees. The president of the college lives in an on-campus house for which a taxable housing allowance is determined. Finally, the college did pay for the president's country club dues.

Schedule K  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Name of the organization  
MESSIAH COLLEGE

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule O (Form 990).  
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Employer identification number

23-1352661

Part I

Bond Issues

(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A PHEFA Revenue Bonds Series 2003 AA3	23-2243852	70917NYY4	10-23-2003	11,861,190	See Part V		X		X		X
B PHEFA Revenue Bonds Series 2005 DD1	23-2243852	70917N3Y8	05-04-2005	31,082,980	See Part V		X		X		X

Part II

Proceeds

		A		B		C		D	
1	Amount of bonds retired	0		0					
2	Amount of bonds legally defeased	0		0					
3	Total proceeds of issue	11,861,190		31,082,980					
4	Gross proceeds in reserve funds	1,186,119		0					
5	Capitalized interest from proceeds	0		0					
6	Proceeds in refunding escrow	10,100,100		30,132,719					
7	Issuance costs from proceeds	575,071		861,926					
8	Credit enhancement from proceeds	0		0					
9	Working capital expenditures from proceeds	0		0					
10	Capital expenditures from proceeds	0		88,336					
11	Other spent proceeds	0		0					
12	Other unspent proceeds	0		0					
13	Year of substantial completion	2006		2006					
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?		X		X				
15	Were the bonds issued as part of an advance refunding issue?	X		X					
16	Has the final allocation of proceeds been made?	X		X					
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X					

Part III

Private Business Use

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X				
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X		X				

Part IIIPrivate Business Use (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use?		X		X				
b	Are there any research agreements that may result in private business use of bond-financed property?		X		X				
c	Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?		X		X				
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government	0 %		0 55 %					
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government	0 %		0 %					
6	Total of lines 4 and 5	0 %		0 55 %					
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?	X		X					

Part IVArbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue?		X		X				
2	Is the bond issue a variable rate issue?		X		X				
3a	Has the organization or the governmental issuer entered into a hedge with respect to the bond issue?		X		X				
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was a hedge terminated?								
4a	Were gross proceeds invested in a GIC?		X		X				
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
5	Were any gross proceeds invested beyond an available temporary period?		X		X				
6	Did the bond issue qualify for an exception to rebate?	X		X					

Part VSupplemental Information

Complete this part to provide additional information for responses to questions on Schedule K (see instructions)

Identifier	Return Reference	Explanation
SchK_P01_S00_L00f	Schedule K, Part I, Column f	PHEFA Revenue Bonds, Series 2003 AA3 Proceeds from the Issue were used to finance the costs of (i) refunding a portion of the Pennsylvania Higher Education facilities Authority Series 2001 I4 Revenue Bonds, proceeds used for (1) construction and equipping of an academic building, a student union, and an addition to an administration building, (2) renovation to classroom buildings and campus center, (3) expansion of student housing and dining facilities, (4) upgrades to campus utilities and parking, (5) infrastructure improvements, and (6) certain miscellaneous capital expenditures, (ii) refunding the authority's Series 1998 C2 Revenue Bonds, the proceeds of which were used for renovations and improvements to the Kline Hall of Science Building and construction and equipping the attached Jordan Science Center, (iii) certain miscellaneous capital expenditures including, without limitation, construction, improvements and equipping of campus facilities, and (iv) the payment of certain costs of issuing and insuring the Bonds and the funding of debt service reserve PHEFA Revenue Bonds, Series 2005 DD1 Proceeds of the issue were used to finance the costs of (i) the advance refunding of a portion of the Cumberland County Municipal Authority's College Revenue Bonds, Series 1995, (ii) certain miscellaneous capital expenditures including, without limitation, construction, improvements and equipping of campus facilities, and (iii) payment of certain costs of issuing and insuring the Bonds

Schedule L  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered  
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,  
or Form 990-EZ, Part V lines 38a or 40b.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization  
MESSIAH COLLEGE

Employer identification number  
  
23-1352661

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ \$ \_\_\_\_\_

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ \$ \_\_\_\_\_

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Total . . . . . ▶ \$ _____										

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

**Part IV**

**Business Transactions Involving Interested Persons.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Edwin L Heim Company	Larry Bashore, Trustee is president of Edwin L Heim Company	1,289,795	Mechanical, Electrical and Construction Services		No
(2) David Kelly Phipps	Husband of President Kim Phipps	77,020	Compensation for legal services and teaching instruction for courses in the Business Department		No
(3) Beverly A Goodling	Wife of Barry G Goodling, Vice President for Advancement	39,655	Compensation for Director of Early Learning Center and Adjunct Instruction		No

**Part V**

**Supplemental Information**  
Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
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SCHEDULE M  
(Form 990)

NonCash Contributions

OMB No 1545-0047

2010

Open to Public Inspection

►Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.  
► Attach to Form 990.

Name of the organization  
MESSIAH COLLEGE

Employer identification number  
23-1352661

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 oncash contribution amounts
1 Art—Works of art . . . .	X	1	12,300	Independent Appraisal
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	21	326,364	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 . . . . .	X	1	15,000	Independent Appraisal
19 Food inventory . . . . .				
20 Drugs and medical supplies				
21 Taxidermy . . . . .	X	1	7,522	Fair Market Value
22 Historical artifacts . .				
23 Scientific specimens . .				
24 Archeological artifacts .				
25 Other ► ( )		See Add'l Data		
26 Other ►( )				
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	0		

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? . . . . .	Yes	No
b	If "Yes," describe the arrangement in Part II		No
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	Yes	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions? . . . . .	Yes	
b	If "Yes," describe in Part II		
33	If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II		

Part III

**Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
SchM_P01_S00_L01	Schedule M, Part I, Line 1	Although the college does not hold collections of art or historical treasures as an asset on our books, we do consider donations and give a tax-deductible receipt for the appraised value of the item. We consider this a "gift-in-kind" where the gift is booked as revenue with an offsetting expense as if we had purchased the item directly.
SchM_P01_S00_L32b	Schedule M, Part I, Line 32b	Stock gifts are liquidated through a third-party brokerage firm.

Additional Data

Software ID: 10000077  
Software Version: v1.00  
EIN: 23-1352661  
Name: MESSIAH COLLEGE

Form 990 Schedule M, Part I - Types of Property

Property Type	(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 oncash contribution amounts
Labor, Other ▶ ( <u>Construction</u> )	X	1	1,050	Fair Market Value
Equipment for Biodiesel Other ▶ ( <u>Production</u> )	X	1	16,800	Fair Market Value
Flowers / Other ▶ ( <u>Plants</u> )	X	2	600	Fair Market Value
Other ▶ ( <u>Refrigerator</u> )	X	1	700	Fair Market Value
Emergency SMS Broadcasting Other ▶ ( <u>System</u> )	X	1	2,450	Fair Market Value

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 to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public  
Inspection

Name of the organization MESSIAH COLLEGE	Employer identification number 23-1352661
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Identifier	Return Reference	Explanation
F990_P05_S00_L07g	Form 990, Part V, Line 7g	We did not have any contributions of this type, and therefore, did not file any of the forms required for this contribution type

Identifier	Return Reference	Explanation
F990_P05_S00_L07h	Form 990, Part V, Line 7h	We did not have any contributions of this type, and therefore, did not file any of the forms required for this contribution type

Identifier	Return Reference	Explanation
F990_P06_S0A_L02	Form 990, Part VI, Section A, Line 2	<p>Two employees of the college are related to two officers by marriage. D. Kelly Phipps, husband of President Kim Phipps, received compensation for legal and advisory assistance to the College Board of Trustees and the Messiah College Office of Development. Furthermore, Kelly is an adjunct instructor in the School of Business, Education and Social Sciences. Beverly Goodling is the wife of Barry Goodling, Vice President for Advancement. Beverly received compensation as Director of the Early Learning Center, a nursery and lab school within the college, as well as for part-time teaching. All transactions were at fair market value and amounts paid were consistent with levels of compensation that would have been paid to other parties had they rendered these services to the college, regardless of relation to any member of the College. Additionally, Todd F. Lehman, Trustee, is the nephew of Eunice F. Steinbrecher, Trustee. Larry Bashore, Trustee, is the president of Edwin L. Heim Company, which occasionally provides electrical and mechanical construction and maintenance services to the college. Linda Eremita, Trustee, is employed by M&amp;T Bank. M&amp;T Bank represents the College's primary banking relationship. Linda is not a controlling officer of M&amp;T Bank nor M&amp;T Securities; however, she is the Managing Director of Education Investment Banking for the AICUP Financing Program, and the college has used M&amp;T Securities to market its variable rate bonds in the past, most recently 2010. Fees on the college's primary checking account at M&amp;T Bank totaled \$45,294.33 and fees on the college's merchant credit card account at M&amp;T Bank totaled \$43,642.40 for the fiscal year represented by this tax filing. Linden Hustedt, Chair, is a stockholder of Bala Financial Group. Bala receives a referral fee from the college's current benefits broker, the Radnor Group. Todd F. Lehman, Trustee, is the owner of Interiors, Inc., which supplies furniture, window coverings, as well as interior design services to the college. Mary Ann Morefield, Trustee, is a member of the board for Morefield Communications of Camp Hill, Pennsylvania, which provides communications services to the college. Andrew Samuel, Trustee, is the CEO of Graystone Tower Bank, which leases space in the Eisenhower Campus Center for a branch. The college also holds Certificates of Deposit and other investments at Graystone Tower Bank. Richard E. Jordan II, Trustee, is the president of L.B. Smith Ford Lincoln-Mercury, Inc., which occasionally sells or leases vehicles to the college. J. Gary Langmuir is owner, CEO and president of Wohlsen Construction Company, which has done business with the college in the past but did not receive any payments for services in the fiscal year corresponding to this filing.</p>

Identifier	Return Reference	Explanation
F990_P06_S0B_L11b	Form 990, Part VI, Section B, Line 11b	Revenues and expenses are reconciled back to financial statements through worksheets. After preparation by an internal accountant, the IRS Form 990 & 990T complete with all schedules and attachments are given to the Vice President for Finance and the Controller for review. The President also reviews her compensation reported on Part VII and Schedule J/J-2. Next, the forms are reviewed by the Audit Committee of the Board of Trustees, the chair of which is a Certified Public Accountant. After the Audit Committee reviews the form, it is posted to Sakai Learning Management System for all Board of Trustee Members to view. (See Line 11b)

Identifier	Return Reference	Explanation
F990_P06_S0B_L12c	Form 990, Part VI, Section B, Line 12c	Each Trustee and Officer of Messiah College shall complete a Disclosure Statement in a form authorized by the Board of Trustees and file the same with the Secretary of the Board of Trustees prior to the July 1 beginning of each fiscal year. All responses will remain confidential. However, to allow the College to be proactive in addressing potential or real conflicts, and to fulfill auditing and federal reporting requirements, the Secretary forwards copies to the Chairperson, the Audit Committee, and the Vice President for Finance.

Identifier	Return Reference	Explanation
F990_P06_S0B_L15	Form 990, Part VI, Section B, Line 15	The College first reviews and participates in compensation surveys, especially including surveys for executive and leadership compensation. Comparative data is then used to establish an appropriate baseline. Based on that comparative median, compensation is chosen within the range of 80-120% of said median. The Executive Committee of the Board of Trustees reviews the President's performance and compensation data. The committee recommends a compensation package to the Board of Trustees for approval. In the case of determining a compensation package for Vice Presidents, a compensation analysis is prepared and approved by the president.

Identifier	Return Reference	Explanation
F990_P06_S0C_L19	Form 990, Part VI, Section C, Line 19	The college posts its financial statements on the college's public website under the Business Office section The governing documents and conflict of interest policy are available on the college's website under the President's Office section

Identifier	Return Reference	Explanation
F990_P11_S00_L05	Form 990, Part XI, Line 5	Unrealized Security Gains & Losses and Change in Value of Split-Interest Agreements See Schedule D