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Department of the Treasury Internal Revenue Service

### **Return of Organization Exempt From Income Tax**

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

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

**2010** Open to Public

A 1	For the 2010 ca	endar year, or tax year beginning 07/01/10 and ending 06/30/11		
		C Name of organization BETHLEHEM AREA VOCATIONAL-TECHNICAL	D Emplo	yer identification number
¬ `	heck if applicable	SCHOOL BRIDGES FOUNDATION, INC.	D Ellipic	byer identification number
∃′	Address change		22_	2987301
\	lame change	Doing Business As		
٦	nitial retum	Number and street (or P O box if mail is not delivered to street address)  Room/suite		one number
=		3300 CHESTER AVENUE	910	<del>-866-8013</del>
ַ י	erminated	City or town, state or country, and ZIP + 4		
_] 4	Amended return	BETHLEHEM PA 18020-2895	G Gross rece	apts\$ 228,454
$\neg$	Application pending	F Name and address of principal officer  H(a) Is this ag	raun ratura for a	affiliates? Yes X No
	, , , , , , , , , , , , , , , , , , ,	Brian Williams	poup resum for a	amiliates, [ ] les [ ] NO
		3300 Chester Avenue H(b) Are all a	affiliates inclu	ded? Yes No
		Bethlehem PA 18020 "f"N	o," attach a l	st (see instructions)
	Tax-exempt statu	s X 501(c)(3) 501(c) ( ) ◀ (insert no ) 4947(a)(1) or 527		
, ,	Website. > V	www.bethlehemavts.org H(c) Group 6	exemption nu	mber <b>&gt;</b>
	Form of organization	X Corporation Trust Association Other ► L Year of formation 1		M State of legal domicile PA
		immary		
•		escribe the organization's mission or most significant activities		
		romote the vocational-technical school purposes and		
& Governance	_	ide assistance to students for continued education.		
nar	prov	ide assistance to students for continued education.		
ve.			4_	
gò		is box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net as	1 1	1 =
ಶ		of voting members of the governing body (Part VI, line 1a)	3	15
ies	4 Number	of independent voting members of the governing body (Part VI, line 1b)	4	15
ivit	5 Total nu	nber of individuals employed in calendar year 2010 (Part V, line 2a)	5	0
Activities	6 Total nu	nber of volunteers (estimate if necessary)	6	0
_	7a Total un	elated business revenue from Part VIII, column (C), line 12	7a	
	b Net unre	ated business taxable income from Form 990-T, line 34	7b	0
		Prior Ye		Current Year
Revenue	8 Contribu	ions and grants (Part VIII, line 1h)	1,472	28,448
	9 Program	service revenue (Part VIII, line 2g)		
ě	10 Investme		7,111	35,347
œ	11 Other re		9,939	10,164
	12 Total rev	enue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,522	73,959
	13 Grants a	nd similar amounts paid (Part IX, column (A), lines 1–3)		
	14 Benefits	paid to or for members (Part IX, column (A), line 4)		
s	15 Salaries	other compensation, employee benefits (Part IX, column (A), lines 5–10)		
enses	16a Professi	onal fundraising fees (Part IX, column (A), ine 11eRECEIVED		<del></del>
per	b Total fur	draising expenses (Part IX, column (D), line 25)		
Š		penses (Part IX, column (A), lines 11a–11dad f–24f)	5,448	58,916
		penses Add lines 13–17 (must equal Part Documents), the 25011	5,448	58,916
			3,074	15,043
5 %	13 Kevenue			End of Year
ance ets	20 Total as		0,538	673,735
Net Assets or Fund Balances	21 Total lia		1,807	38,773
ž	22 Net 200		8,731	634,962
		gnature Block		
		perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of	of my knowle	fine and helief it is
tri	nuer penaities of ue, correct, and c	perjury, I declare that I have examined this return, including accompanying scriedules and statements, and to the best of complete, Declaration of preparer (other than officer) is beset on all information of which preparer has any knowledge	or my knowle	ago and boild, it is
		9 / Wat		
<b>^</b> :.		/ seage 1 / Justy		
Sig	I &	George P. Kurtz Treasurer	Date	-13 -11
He	re	950.	10	13-11
		Type or print name and title	T .	
	.	pe preparer's name Preparer's signature Date	Checi	<b>□</b>
Pai	DIGCE	A. Falmer		mployed P00003805
	parer Firm's		Firm's EIN 🕨	23-2426656
Jse	Only	444 Main Street		,
	Fırm's	address Bethlehem, PA 18018	Phone no	610-691-0113
Ma	y the IRS discu	ss this return with the preparer shown above? (see instructions)		Yes No,
For	Paperwork R	eduction Act Notice, see the separate instructions.		Form 990 (2010)
DAA	`			(')
				,

		OCATIONAL-TECHNICAL 2	23-2987301	Page 2
-	tatement of Program Ser	•	Ahra Dard III	_
		ins a response to any question in	tnis Part III	
To prome		al-technical school p tudents for continued		
prior Form 9 If "Yes," des	990 or 990-EZ? scribe these new services on Sch			Yes X No
services?	inization cease conducting, or ma scribe these changes on Schedul	ake significant changes in how it conducts, a e O	any program	Yes X No
501(c)(3) an	nd 501(c)(4) organizations and se	for each of the organization's three largest particular (a)(1) trusts are required to reportly, for each program service reported		
graduat		42,908 including grants of \$ o vocational technica heir education and pr hool.		)
4b (Code	) (Expenses \$	including grants of \$	) (Revenue \$	)
4c (Code	) (Expenses \$	including grants of \$	) (Revenue \$	<u>.                                    </u>
4d Other progr (Expenses	am services (Describe in Sched \$ in	cluding grants of \$	) (Revenue \$	)
4e Total progr	am service expenses	42,908		
DAA				Form <b>990</b> (2010)

Dart IV	Checklist of Required Schedules
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,"	1	x	
2	complete Schedule A Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to	-		
3	candidates for public office? If "Yes," complete Schedule C, Part I	3		х
4	Section 501(c)(3) organizations. 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		х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,			
3	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C,			
	Part III	5		x
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		x
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
•	complete Schedule D, Part III	8		х
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part			
J	X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes,"		Ì	
	complete Schedule D, Part IV	9		x
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-	<u> </u>		
	endowments? If "Yes," complete Schedule D, Part V	10		x
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,	1		
• •	VII, VIII, IX, or X as applicable			
	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			1
a	complete Schedule D, Part VI	11a		x
h	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more	1.0		
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	1	X
С	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more			
Ŭ	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d				
_	reported in Part X, line 16° If "Yes," complete Schedule D, Part IX	11d		x
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
•	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	İ	X
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		X
ь	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		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
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		X
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 United States? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance		l	Ì
	to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16	<u> </u>	X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on			
	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			
-	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		X
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		X
20a		20a		X
b	If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some			
_	Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b	<u>L</u>	
			004	

Pa	rt IV Checklist of Required Schedules (continued)			
			Yes	No
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? If "Yes," complete Schedule I, Parts I and II	21		X
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? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the			
	organization's current and former officers, directors, trustees, key employees, and highest compensated			
	employees? If "Yes," complete Schedule J	23_		X
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? If "Yes," answer lines 24b			İ
	through 24d and complete Schedule K. If "No," go to line 25	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	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		Ĺ
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction			
	with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
ь	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?			
	If "Yes," complete Schedule L, Part I	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or			
20	disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		X
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?			
	If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L,			
20	Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	1	х
a b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete			
Б	Schedule L, Part IV	28b		x
С	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? If "Yes," complete Schedule L, Part IV	28c		x
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
30	conservation contributions? If "Yes," complete Schedule M	30	ļ	x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N,			1
31	Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"	<u> </u>		+
JE	complete Schedule N, Part II	32		x
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			† <del></del> -
<b>J</b> J	sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		x
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III,		1	† <del></del>
J-	IV, and V, line 1	34		x
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35	1	X
а	Did the organization receive any payment from or engage in any transaction with a		1	1
a	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R,	İ		
	Part V, line 2			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable			1
20	related organization? If "Yes," complete Schedule R, Part V, line 2	36		x
27	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	-	†	† <del></del>
37	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R,			
	Part VI	37		x
20	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and	<u> </u>	$\top$	† <del></del>
38	19? <b>Note</b> . All Form 990 filers are required to complete Schedule O	38		x
	10 1100017 III 1 Oliff 500 meto die regement to demplete demendie e	155		_

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Statements Regarding Other IRS Filings and Tax Compliance Part V

ı (4	Check if Schedule O contains a response to any guestion in this Part V			
	Check it conclude a contains a response to diff question in this i dit y		Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable  1b 0			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and			İ
	reportable gaming (gambling) winnings to prize winners?	1c		X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax			
	Statements, filed for the calendar year ending with or within the year covered by this return 2a 0			İ
ь	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		L
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		
4a	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)?	4a		<u>X</u>
b	If "Yes," enter the name of the foreign country			ĺ
	See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts			ĺ
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	_5b		X
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the	1		
	organization solicit any contributions that were not tax deductible?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or			ĺ
	gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	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?	7a		<u> </u>
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	ļ	<u> </u>
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			
	required to file Form 8282?	7c	ļ	
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		<del></del>
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		<b>├</b> ──
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required	I .		
ħ	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098	8-C? 7h		<u> </u>
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting			
	organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring		1	1
	organization, have excess business holdings at any time during the year?	8	ļ	<del> </del>
9	Sponsoring organizations maintaining donor advised funds.		1	1
а	Did the organization make any taxable distributions under section 4966?	9a	ļ	├─
ь	Did the organization make a distribution to a donor, donor advisor, or related person?	<u>9b</u>		<del> </del>
10	Section 501(c)(7) organizations. Enter			
a	Initiation fees and capital contributions included on Part VIII, line 12  Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities  10b			
b			1	
11	Section 501(c)(12) organizations. Enter			
a	Gross income from members or shareholders  11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them )  11b			
40-	· · · · · · · · · · · · · · · · · · ·	12a	1	
12a		124		$\vdash$
b	· · · · · · · · · · · · · · · · · · ·			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	13a	<del> </del>	<del> </del>
а	Is the organization licensed to issue qualified health plans in more than one state?	134	<del>                                     </del>	<del> </del>
L	Note. See the instructions for additional information the organization must report on Schedule O			
þ				
_				
с 14а		14a		X
b	and the second of the second o	14b	+	<del> </del>
DAA				(2010)

Form 990 (2010) BETHLEHEM AREA VOCATIONAL-TECHNICAL 23-2987301 Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule See instructions X 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 15 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 X any other officer, director, trustee, or key employee? 2 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? 3 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 Does the organization have members or stockholders? 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? 7a 7b b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following X a The governing body? 8a X Each committee with authority to act on behalf of the governing body? 8b 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 Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Νo X 10a 10a Does the organization have local chapters, branches, or affiliates? b 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? 10b 11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the X 11a Describe in Schedule O the process, if any, used by the organization to review this Form 990 X Does the organization have a written conflict of interest policy? If "No," go to line 13 12a b Are officers, directors or trustees, and key employees required to disclose annually interests that could give X rise to conflicts? 12b c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done 12c X 13 Does the organization have a written whistleblower policy? 13 14 Does the organization have a written document retention and destruction policy? 14 X 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? N/A The organization's CEO, Executive Director, or top management official 15a N/A Other officers or key employees of the organization 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 X with a taxable entity during the year? 16a b 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 PA List the states with which a copy of this Form 990 is required to be filed ▶ Section 6104 requires an organization to make its Forms 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 Own website Another's website X Upon request Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, 19 and financial statements available to the public 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization > Treasurer 3300 Chester Ave PA 18020 610-866-8013 Bethlehem

#### Form 990 (2010) BETHLEHEM AREA VOCATIONAL-TECHNICAL 23-2987301

Page 7

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
  - List all of the organization's current key employees, if any See instructions for definition of "key employee"
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the orga (A)  Name and Title	(B) Average	ļ		(0	C)	that a		(D) Reportable	(E) Reportable	(F) Estimated
warne and Title	hours per week (describe hours for related organizations in Schedule O)	or director		Officer				compensation from the organization (W-2/1099-MISC)	compensation from related organizations (W-2/1099-MISC)	amount of other compensation from the organization and related organizations
(1) Brian Williams	0.00									
Executive Director	0.00	1		-		-		0	0	C
(2) Dale Kochard	0.00								0	_
Chairperson	0.00		-		<u> </u>	-	_	0	<u> </u>	0
(3) Mike Albarell									0	•
Vice Chairperson	0.00	-			-	-		0	0	0
(4) George Kurtz	0.00		1		i			o	0	o
Treasurer	0.00	+		┢	<b>-</b>	<del> </del>		<u> </u>	U	
(5) Mark Pesavento Secretary	0.00							o	0	o
	0.00	+	-	<del> </del>	╁─╌	╁─	-		<u> </u>	
(6)	1	Ì								
(7)	-									
(8)										
(9)		<u> </u>								
(10)		-	-							
(11)										
(12)						<del> </del>				
(13)			$\vdash$	$\dagger$	T					
(14)										
(15)		+								
(16)		-			-	$\vdash$				

m 990 art V	(1) Y2010) · BETHLEHEN								d Highest Compensated			P	age
art v	(A) Name and Title	(B) Average			(0	2)	hat ap		(D) Reportable	(E) Reportable	(F) Estima	ited	
		hours per week (describe hours for related organizations in Schedule O)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	compensation from the organization (W-2/1099-MISC)	compensation from related organizations (W-2/1099-MISC)	compens from t organiza and rela	other compensation from the organization and related organizations	
)						-							
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с То	ib-total ital from continuation she	ets to Part VII, S	Section	on A	<u> </u>		•	<b>&gt;</b>					
To	otal (add lines 1b and 1c) otal number of individuals (in				thos	se lis	sted a	abov	e) who received more that	1 \$100,000 in			
	portable compensation from				·							Yes	N
en	d the organization list any fo nployee on line 1a? If "Yes, or any individual listed on lin	" complete Sche	dule	J fo	rsuc	h in	dıvıdı	ıal			3		3
or	ganization and related orga dividual	nizations greate	r thai	5 \$1:	50,00	003	If "Ye	es," (	complete Schedule J for si	uch	4		3
Dı	d any person listed on line r services rendered to the o									or individual	5		7
ectio	n B. Independent Contract	tors											_
	omplete this table for your fi impensation from the organ	ization	oensa	ated	ınde	pen	dent	cont				<u>(C)</u>	
	Name and	(A) d business address							Descr	(B) iption of services	a	(C) ompensa	ation
	_												
	· .								·				
	·							-					_
								$\perp$					

	III Staten	ent of Reven			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
1a	Federated cam	paigns	1a					
b	Membership de	ues	1b					
С	Fundraising ev	ents	1c					
d	Related organi	zations	1d					
е	Government grants (	contributions)	1e					
1a b c d e f	All other contribution and similar amounts	• •	1f	28,448				
g h	Noncash contribution Total. Add line	is included in lines 1a-1f s 1a–1f	\$	<b>.</b>	28,448			
				Busn Code				
2a								
b								
С								
d								
е								
f	All other progra	am service reveni	ue					
	Total. Add line			<b>•</b>				
3		ome (including di	vidends	, interest,				
	and other simi	ar amounts)		<b>&gt;</b> [	22,940			22,94
4	Income from in	vestment of tax-	exempt t	oond proceeds 🕨				
5	Royalties			▶ [				
	,	(ı) Real		(II) Personal				
6a	Gross Rents							
b								
C								
d		me or (loss)		•		1		•
	Gross amount from	(i) Securities		(II) Other				
	sales of assets other than inventory	166,9	902					
Ь	1	· · · · · · · · · · · · · · · · · · ·						
	basis & sales exps	154,4	495					
ြင		12,4				1		
d	Net gain or (lo	ss)		<b>•</b>	12,407	12,407		
	_	om fundraising event	is	ŕ	,			
	(not including \$	3						
		eported on line 1c)						
	See Part IV, line		а		-			
ь	Less direct ex		ь	-				
1		(loss) from fundr	aising ev	vents 🕨				
1		om gaming activities						
	See Part IV, line		a	l				
ļ			b		•			
ь	Less direct ex	•		ties <b>&gt;</b>				
ı		(loss) from gamin						
С	Net income or	(loss) from gamii f inventory, less			1			ł .
С	Net income or Gross sales of	f inventory, less	a					1
10a	Net income or Gross sales or returns and all	inventory, less owances	a b					
0 10a b	Net income or Gross sales of returns and all Less cost of g	f inventory, less owances goods sold	b _	ntory <b>•</b>				
0 10a b	Net income or Gross sales of returns and all Less cost of g Net income or	inventory, less owances	b _	ntory • Busn. Code				
0 10a b	Net income or Gross sales of returns and all Less cost of grown Miscome or Mi	f inventory, less lowances goods sold (loss) from sales ellaneous Revenue	b _		6,172			6,17
t 10a b c 11a	Net income or Gross sales or returns and all Less cost of g Net income or Misc Golf Tour	f inventory, less owances goods sold (loss) from sales ellaneous Revenue mament	b of inver		6,172 3,992			
t 10a b c 11a b	Net income or Gross sales or returns and all Less cost of g Net income or Misc Golf Tour Forfeited	f inventory, less lowances goods sold (loss) from sales ellaneous Revenue	b of inver		6,172 3,992		у	
10a b c	Net income or Gross sales of returns and all Less cost of g Net income or Misc Golf Tour Forfeited	finventory, less owances goods sold (loss) from sales ellaneous Revenue mament I Scholarships	b of inver					
t 10a b c 11a b	Net income or Gross sales of returns and all Less cost of g Net income or Misc Golf Tour Forfeited	finventory, less owances goods sold (loss) from sales ellaneous Revenue mament I Scholarships	b of inver					6,17

#### **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)

		, , , , , , , , , , , , , , , , , ,	<del>(5)</del>	(2)	
Do	not include amounts reported on lines 6b,	(A) Total expenses	(B) Program service	(C) Management and	(D) Fundraising
7b,	8b, 9b, and 10b of Part VIII.	·	expenses	general expenses	expenses
1	Grants and other assistance to governments and				
	organizations in the U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in				
	the U.S. See Part IV, line 22				
3	Grants and other assistance to governments,		- "		
•	organizations, and individuals outside the				
	U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
J	trustees, and key employees				
6					
o	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				
8	Pension plan contributions (include section 401(k)				
	and section 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees)				
а	Management				
b	Legal			<u></u>	
C	Accounting	7,667		7,667	
d	Lobbying				
е	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other				
12	Advertising and promotion				
13	Office expenses				
14	Information technology			-	
15	Royalties				
16	Occupancy				
17	Travel				
18	Payments of travel or entertainment expenses				
.0	for any federal, state, or local public officials				
40	Conferences, conventions, and meetings				
19	· · · · · · · · · · · · · · · · · · ·	<del></del>	<u> </u>		
20	Interest				
21	Payments to affiliates			-	
22	Depreciation, depletion, and amortization			-	
23	Insurance				
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)				
а	Scholarships	42,333			
b	Investment Fees	4,638		4,638	
С	Banquet Expense	3,212		3,212	
d	Tuition Contract	575			
е	Fees & Permits	275		275	
f	All other expenses	216		216	
25	Total functional expenses. Add lines 1 through 24f				
26	Joint costs. Check here ▶ ☐ 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				
DAA	<del></del>				5 000 (0040)

-		(A)		(B)
		Beginning of year		End of year
1	Cash—non-interest bearing	19,639	1	14,639
2	Savings and temporary cash investments		2	
3	Pledges and grants receivable, net		3	
4	Accounts receivable, net		4	
5	Receivables from current and former officers, directors, trustees, key			
	employees, and highest compensated employees. Complete Part II of			
	Schedule L		5	
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)		6	
Assets 8	Notes and loans receivable, net		7	
8   8	Inventories for sale or use		8	
<b>⋖</b>   9	Prepaid expenses and deferred charges		9	507
10	a Land, buildings, and equipment cost or			
	other basis Complete Part VI of Schedule D 10a			
l t	Less accumulated depreciation 10b		10c	
11	Investments—publicly traded securities	609,628	11	657,359
12	Investments—other securities See Part IV, line 11	1,271	12	1,230
13	Investments—program-related See Part IV, line 11		13	
14	Intangible assets		14	
15	Other assets See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 34)	630,538	16	673,735
17	Accounts payable and accrued expenses	61,807	17	38,773
18	Grants payable		18	
19	Deferred revenue		19	
20	Tax-exempt bond liabilities		20	
စ္ထ 21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
Liabilities 21	Payables to current and former officers, directors, trustees, key			
<u>ā</u>	employees, highest compensated employees, and disqualified persons			
	Complete Part II of Schedule L		22	
23	Secured mortgages and notes payable to unrelated third parties		23	
24	Unsecured notes and loans payable to unrelated third parties		24	
25	Other liabilities Complete Part X of Schedule D		25	
26	Total liabilities. Add lines 17 through 25	61,807	26	38,773
တ္ဆ	Organizations that follow SFAS 117, check here ▶ 🗶 and complete			
၌	lines 27 through 29, and lines 33 and 34.			
Ē 27	Unrestricted net assets	549,092	27	601,483
Balances 27 28	Temporarily restricted net assets	19,639	28	33,479
[ 29	Permanently restricted net assets		29	
اق	Organizations that do not follow SFAS 117, check here ▶ 🔲 and			
5	complete lines 30 through 34.			
ဖ္သ 30	Capital stock or trust principal, or current funds		30	
31 Se	Paid-in or capital surplus, or land, building, or equipment fund		31	
S 32			32	
Net Assets or Fund 30 31 33 34		568,731	33	634,962
Ž   34	Total liabilities and net assets/fund balances	630,538	34	673,735

Form **990** (2010)

orm	990 (2010) BETHLEHEM AREA VOCATIONAL-TECHNICAL 23-2987301			Pag	ge <b>12</b>
Pą	rt 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			<u>959</u>
2	Total expenses (must equal Part IX, column (A), line 25)	2			<u>916</u>
3	Revenue less expenses Subtract line 2 from line 1	3			043
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4			<u>731</u>
5	Other changes in net assets or fund balances (explain in Schedule O)	5	5	1,	<u> 188</u>
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	63	3 <b>4</b> , !	<u>962</u>
Pa	rt XII Financial Statements and Reporting				_
	Check if Schedule O contains a response to any question in this Part XII				لله
			· · · · · · · · · · · · · · · · · · ·	Yes	No
1	Accounting method used to prepare the Form 990 Cash X Accrual Other				ĺ
	If the organization changed its method of accounting from a prior year or checked "Other," explain in				ĺ
	Schedule O				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X
b	Were the organization's financial statements audited by an independent accountant?		2b	<u> </u>	<u> </u>
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight		, ,		l
	of the audit, review, or compilation of its financial statements and selection of an independent accountant?		2c	X	<u> </u>
	If the organization changed either its oversight process or selection process during the tax year, explain in				
	Schedule O				ĺ
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were				ĺ
	issued on a separate basis, consolidated basis, or both				
	X Separate basis Consolidated basis Both consolidated and separate basis				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in				l
	the Single Audit Act and OMB Circular A-133?		3a		X
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		3b	_	<u> </u>
			Form	990	(2010)

SCHEDULE A (Form 990 or 990-EZ)

**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.

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

OMB No 1545-0047

Open to Public Inspection

Department of the Treasury
Internal Revenue Service
Name of the organization

BETHLEHEM AREA VOCATIONAL-TECHNICAL SCHOOL BRIDGES FOUNDATION, INC.

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

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

Employer identification number 23-2987301

2		A school desc	cribed in section 170	(b)(1)(A	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(l	o)(1)(A)(iv). (Comple	te Part I	li )									
6		A federal, sta	te, or local governme	ent or go	overnmental unit described in s	section 17	0(b)(1)(A	(v).						
7	X	An organizati	on that normally rece	eives a s	substantial part of its support fr	om a gove	rnmental	unit or f	rom the	genera	l 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	П	An organizati	on that normally rece	eives (1	) more than 33 1/3% of its sup	port from o	contribution	ons, mer	nbershij	o fees,	and gros	ss		
	_	-			pt functions—subject to certain									
		support from	gross investment inc	ome an	d unrelated business taxable i	ncome (les	s section	511 tax	) from b	usiness	ses			
		• •	_		0, 1975 See section 509(a)(2)	-								
10			•		exclusively to test for public saf			-						
11		•	•		exclusively for the benefit of, to	-			to carry	out the	)			
		•	•		ed organizations described in s	•			-					
		509(a)(3). Ch	eck the box that des	cribes th	ne type of supporting organizat	tion and co	mplete lır	nes 11e	through	11h				
		a Type			c Type III-Function			d	_	e III–Ot	her			
е					anization is not controlled direc			ne or m				S		
-	لــا		<del>-</del>	_	r than one or more publicly sup	-								
		or section 509	9(a)(2)		•	_								
f				en dete	rmination from the IRS that it is	s a Type I,	Type II, o	or Type I	II suppo	rting				
			check this box			• • •		•		_				
g		Since August	17, 2006, has the o	rganızat	ion accepted any gift or contrib	oution from	any of th	ne						
9		following per		<b>J</b>	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		•							
		٠,		ectiv co	ntrols, either alone or together	with perso	ns descr	ibed in (i	u) and				Yes	No
		• • •	· ·	•	supported organization?			(	.,			11g(i)		
		• •	member of a person	•	•							11g(II)		
			•		described in (i) or (ii) above?							11g(iii)		
h			· · · · · · · · · · · · · · · · · · ·		ne supported organization(s)							(**************************************		
	Nam	e of supported	(ii) EIN	about ti	(iii) Type of organization	(iv) Is the c	rganization	(v) Did y	ou notify	(vı)	s the	(vii) Amo	ount of	
(1)		ganization	(11) (11)		(described on lines 1–9	1 ' '	sted in your	the organ	iization in	organizat	ion in col	supp		
				above or IRC section	governing document?			of your oort?		zed in the S ?				
					(see instructions))	Yes	No	Yes	No	Yes	No			
<u></u>						1.00								
(A)														
/B\						1								
(B)														
<u></u>						+		<b> </b>						
(C)						1								
<del></del>						<del>- </del>						<del></del>		
(D)														
								-						
(E)									ļ					
		<del></del>					<u> </u>				<del>  </del>			
T. 4							I							
Tota		onwork Dod	tion Act Notice see	the les	tructions for	<u>L</u>	1	<b></b>	1	School	t	orm 990 or 9		3 2010

Form 990 or 990-EZ.

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.)

	tion A. Public Support								
Caler	dar 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")	43,247	21,908	51,896	35,810	32,440	185,301		
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	43,247	21,908	51,896	35,810	32,440	185,301		
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)						83,781		
_	Public support. Subtract line 5 from line 4						101,520		
6 Sec	tion B. Total Support	£					101,520		
	dar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total		
7	Amounts from line 4	43,247	21,908	51,896	35,810	32,440	185,301		
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	39,060	48,120	-8,039	17,111	22,940	119,192		
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)		30				30		
11	Total support. Add lines 7 through 10					<del></del>	304,523		
12	Gross receipts from related activities, etc	•				12			
13	First five years. If the Form 990 is for the		, second, third, fou	irth, or fifth tax year	r as a section 501	(c)(3)			
_	organization, check this box and stop her						<b></b>		
	tion C. Computation of Public Su								
14	Public support percentage for 2010 (line 6		•	n (f))		14	33.34%		
15	Public support percentage from 2009 Sch			0 1 11 01	0.4400/	15	21.95%		
16a	33 1/3% support test—2010. If the organ				3 1/3% or more, ci	neck this	► X		
	box and stop here. The organization qual	•			E to 22 1/20/ es ma				
b	33 1/3% support test—2009. If the organicheck this box and stop here. The organic				5 IS 33 1/3% OF ITIC	ne,	<b>.</b>		
170		•		•	a or 16h and line	1 <i>1</i> ie			
178	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 "fa organization	acts-and-circumstai	nces test The org	janization qualifies	as a publicly supp	οοπεα	<b>&gt;</b>		
b		•							
	15 is 10% or more, and if the organization								
	Explain in Part IV how the organization me	eets the "facts-and-	-circumstances" te	st The organizatio	n qualifies as a pu	IDIICIY	_		
4.5	supported organization		- l 40 40 - 40	474 4476 -6-	ali thia ha aad	_			
18	Private foundation. If the organization did	not cneck a box o	on line 13, 16a, 16t	o, 17a, or 17b, che	ck this dox and se	e	▶ □		
	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.)

Sec	tion A. Public Support	quality diluci	the tests liste	d below, picas	c complete r a		
	ndar 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")	(5) 2000	(2)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(3/20.0	(7)
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						<del></del>
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						
С	Add lines 7a and 7b						
8	Public support (Subtract line 7c from line 6)				1 1 1 1		
	tion B. Total Support						
Cale	ndar 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						
С	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 firs	t, second, third, fo	urth, or fifth tax ye	ar as a section 50	1(c)(3)	
	organization, check this box and stop her						
	tion C. Computation of Public Su						
15	Public support percentage for 2010 (line 8	• • •	•	nn (f))		15	<u>%</u>
16	Public support percentage from 2009 Sch					16	%_
	tion D. Computation of Investme			2		47	0/
17 18	Investment income percentage for 2010 (I		-	o, column (t))		17	<u>%</u>
18 19a	Investment income percentage from 2009 33 1/3% support tests—2010. If the organ			a 1.4 and line 15 is	more than 22 1/2	18   % and line	%_
134	17 is not more than 33 1/3%, check this b						▶ □
b	33 1/3% support tests—2009. If the organ						• 🗆
~	line 18 is not more than 33 1/3%, check th						▶ □
20	Private foundation. If the organization did		-	•	• • •	-	<u> </u>

Schedule A (Form 990 or 990-EZ) 2010 BETHLEHEM AREA VOCATIONAL-TECHNICAL 23-2987301

Page 4

Part IV 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)

Part II, Line 10 - Other Income Detail

Miscellaneous

Ŝ

30

SCHEDULE O (Form 990 or 990-EZ)

.. . .

Supplemental Information to Form 990 or 990-EZ

2010

Department of the Treasury Internal Revenue Service Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

Open to Public Inspection

Name of the organization

BETHLEHEM AREA VOCATIONAL-TECHNICAL SCHOOL BRIDGES FOUNDATION, INC.

Employer identification number 23-2987301

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990 Board members have the opportunity to review Form 990 return at Autumn Board meeting.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

A conflict of interest statement is to be completed annually by Board

members.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation No documents available to the public

5077500 11/28/2011 10 44 AM

Form (Rev. January 2011)

Department of the Treasury

### Application for Extension of Time To File an **Exempt Organization Return**

File a separate application for each return.

OMB No 1545-1709

Internal Revenue Service • If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box

• If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic fi	iling (e-file). You can electronically file Form 8868 if yo	ou need a 3-	month automatic extension of time to f	île (6 months for	
a corporation	n required to file Form 990-T), or an additional (not aut	omatic) 3-m	onth extension of time. You can electro	onically file Form	
8868 to requ	est an extension of time to file any of the forms listed	ın Part I or P	art II with the exception of Form 8870,	Information	
	ansfers Associated With Certain Personal Benefit Co		-		
instructions)	For more details on the electronic filing of this form, v				
Part I	Automatic 3-Month Extension of Time	. Only sul	<u>omit original (no copies neede</u>	<u>d)</u>	
A corporation	n required to file Form 990-T and requesting an autom	atic 6-month	extension-check this box and comple	te	
Part I only					▶ ∐
All other corp	porations (including 1120-C filers), partnerships, REMI	Cs, and trus	ts must use Form 7004 to request an	extension of time	
to file income	e tax returns				
Type or	Name of exempt organization			Employer identification	number
print	BETHLEHEM AREA VOCATIONA	L-TECH	NICAL		
File by the	SCHOOL BRIDGES FOUNDATION	N, INC	•	23-2987301	
due date for filing your	Number, street, and room or suite no If a P O box 3300 CHESTER AVENUE	x, see instru	ctions		
return See instructions	City, town or post office, state, and ZIP code. For	a foreign add	iress, see instructions		
	1	18020			
Enter the Re	turn code for the return that this application is for (file	a separate a	ipplication for each return)		
Applicatio	n	Return	Application		Return
ls For		Code	Is For		Code
Form 990		01	Form 990-T (corporation)		07
Form 990-	BL	02	Form 1041-A		08
Form 990-	EZ	03	Form 4720		09
Form 990-	PF	04	Form 5227		10
Form 990-	T (sec 401(a) or 408(a) trust)	05	Form 6069		11
Form 990-	T (trust other than above)	06	Form 8870		12
Telephor  If the org	s are in the care of ▶ ne No ▶ ganization does not have an office or place of business for a Group Return, enter the organization's four digit	Group Exem	ed States, check this box ption Number (GEN) i	f this is	▶ □
for the whole	e group, check this box	f the group,	check this box	ach	
a list with the	e names and EINs of all members the extension is for				
1 I reque	est an automatic 3-month (6 months for a corporation	required to fi	le Form 990-T) extension of time		
until	, to file the exempt organization retu	irn for the or	ganization named above. The extension	n is	
for the	organization's return for				
▶∐	calendar year or				
▶	tax year beginning , and ending				
	tax year entered in line 1 is for less than 12 months, c	heck reason	Initial return Final return	ı	
			<del></del>		
3a If this a	application is for Form 990-BL, 990-PF, 990-T, 4720,	or 6069, ente	er the tentative tax, less any		

nonrefundable credits See instructions 3a b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit 3b c Balance due. Subtract line 3b from line 3a Include your payment with this form, if required, by using EFTPS

(Electronic Federal Tax Payment System) See instructions Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

Form 990	23-298	2010 entification Number
SCHOOL BRIDGES FOUNDATION, INC.   (A) (B) (C) Other	23-298°	
Column	ers	7201
(A) (B) (C) Other Gross receipts 12,665 0 0 0 0 C C C C C C C C C C C C C C C	ers	/3UI
Less contributions         0         0         0           Gross revenue         12,665         0         0           Less direct expenses         6,493         0         0           Net income (loss)         6,172         0         0    Description  (A)  Golf Tournament  (B)	0	Total
Cold   Cold		12,665
Less direct expenses   6,493   0   0	0	
Met Income (loss)	0	12,665
Description (A) Golf Tournament (B)	<u> </u>	6,493
(B)	0	6,172
Others		

# STATEMENTS OF FINANCIAL POSITION June 30, 2011 and 2010

	<u> 2011</u>		<u>2010</u>
ASSETS			
CURRENT ASSETS Cash			
Temporarily restricted	\$ 33,	479 \$	19,639
Accrued interest receivable Prepaid expenses	· · · · · · · · · · · · · · · · · · ·	230 507	1,270 
Total current assets	35,	216	20,909
NONCURRENT ASSETS Investments	657,	<u>359</u>	609,628
Total noncurrent assets	657,	<u> 359</u>	609,628
Total assets	\$ 692,	<u>575</u> \$	630,537
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable		839 \$	20,943
Accrued expenses		000	3,650
Accrued scholarships payable	34,	<u>773</u>	37,214
Total current liabilities	57,	612	61,807
Total liabilities	57,	612	61,807
NET ASSETS Unrestricted:			
Available for programs and operations	578,	819	515,380
Board Designated		665	33,711
	601,	484	549,091
Temporarily Restricted	33,	<u>479</u>	19,639
Total net assets	634,	<u>963</u>	568,730
Total liabilities and net assets	\$ 692,	<u>575</u> \$	630,537

## STATEMENTS OF ACTIVITIES Years Ended June 30, 2011 and 2010

	2011			
	Temporarily			
	Unrestricted	Restricted	Total	
SUPPORT:				
Contributions	\$ 1,883	\$ 26,565	\$ 28,448	
Net assets released from restrictions				
Satisfaction of grantor restrictions				
Media arts awards and expenses	1,333	(1,333)	-	
Scholarships	11,392	(11,392)	<u> </u>	
Total support	14,608	13,840	\$ 28,448	
OTHER INCOME (LOSS):				
Interest income	12,134	-	12,134	
Dividend income	10,807	-	10,807	
Miscellaneous income	3,992	-	3,992	
Special event receipts	12,665	-	12,665	
Unrealized gain (loss)	51,188	-	51,188	
Realized gain (loss)	12,408		12,408	
Total other income (loss)	103,194		103,194	
Total support and income (loss)	117,802	13,840	131,642	
EXPENSES:				
Program				
Banquet expense	3,212		3,212	
Fees and permits	275	-	275	
Investment fees	4,638	-	4,638	
Miscellaneous	216	-	216	
Professional services	7,667	-	7,667	
Scholarships and awards	42,333	-	42,333	
Special event fees	6,493	-	6,493	
Tuition contract	575		575	
Total expenses	65,409	<u>_</u>	65,409	
Change in net assets	52,393	13,840	66,233	
NET ASSETS, BEGINNING OF YEAR	549,091	19,639	568,730	
NET ASSETS, AT END OF YEAR	\$ 601,484	\$ 33,479	\$ 634,963	

## STATEMENTS OF ACTIVITIES Years Ended June 30, 2011 and 2010

	2010			
	Unrestricted	Temporarily Restricted	Total	
SUPPORT:				
Contributions	\$ 5,927	\$ 25,545	\$ 31,472	
Net assets released from restrictions			•	
Satisfaction of grantor restrictions				
Media arts awards and expenses	4,278	(4,278)	-	
Scholarships	38,349	(38,349)	-	
Total support	48,554	(17,082)	\$ 31,472	
OTHER INCOME (LOSS):				
Interest income	12,867	-	12,867	
Dividend income	6,620	-	6,620	
Miscellaneous income	4,338	-	4,338	
Special event receipts	10,413	_	10,413	
Unrealized gain (loss)	33,343	-	33,343	
Realized gain (loss)	(2,376)	<u> </u>	(2,376)	
Total other income (loss)	65,205	<u> </u>	65,205	
Total support and income (loss)	113,759	(17,082)	96,677	
EXPENSES:				
Program				
Banquet expense	1,761	_	1,761	
Fees and permits	100	-	100	
Investment fees	4,397	-	4,397	
Miscellaneous	461	-	461	
Professional services	3,950	-	3,950	
Scholarships and awards	44,778	-	44,778	
Special event fees	4,812	-	4,812	
Tuition contract		<u> </u>	-	
Total expenses	60,259	<u> </u>	60,259	
Change in net assets	53,500	(17,082)	36,418	
NET ASSETS, BEGINNING OF YEAR	495,591	36,721	532,312	
NET ASSETS, AT END OF YEAR	\$ 549,091	\$ 19,639	\$ 568,730	

### STATEMENTS OF CASH FLOWS Years Ended June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	• • • • • • • • • • • • • • • • • • • •	
Change in net assets	\$ 66,233	\$ 36,418
Unrealized gain on investments	(51,188)	(33,343)
Realized (gain) loss on investments	(12,408)	2,376
Adjustments to reconcile change in net assets to		
net cash provided by operating activities:		
(Increase) decrease in accrued interest receivable	40	24
Decrease in prepaid expenses	(507)	100
Increase (decrease) in accounts payable	(2,104)	10,658
Increase in accrued expenses	350	150
(Decrease) in accrued scholarships payable	(2,441)	(20,976)
Net cash used in operating activities	(2,025)	(4,593)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sales of securities	166,903	226,525
Purchases including reinvestment of securities	(151,038)	(230,428)
Net cash provided by (used in) investing activities	15,865	(3,903)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of long-term debt		(8,586)
Net cash used in financing activities	<u> </u>	(8,586)
Net increase (decrease) in cash	13,840	(17,082)
CASH:		
	10 620	26 724
Beginning	19,639	36,721
Ending	\$ 33,479	\$ 19,639

#### **NOTES TO FINANCIAL STATEMENTS**

#### Note 1. Organization and Summary of Significant Accounting Policies

#### Nature of operations:

The Bridges Foundation is a nonprofit corporation established to provide support for the students and faculty of Bethlehem Area Vocational-Technical School. The Foundation provides scholarships, equipment and special academic opportunities for area students. Revenue and support is obtained primarily from private industry in the Lehigh Valley area.

#### Management's review:

In preparing these financial statements, the Organization has evaluated transactions for potential recognition or disclosure through November 2, 2011, the date the financial statements were available to be issued.

#### Basis of accounting:

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenues are recorded when earned and expenses are recorded when incurred.

#### Basis of presentation:

The Organization has adopted the provisions of FASB Accounting Standards Codification (ASC) 958-210, "Accounting for Contributions Received and Contributions Made", and "Financial Statements of Not-for-Profit Organizations". FASB ASC 958-210 establishes accounting standards for the treatment of contributions and pledges and requires uniform financial statement classification by non-profit organizations to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Net assets, revenues, expenses, gains and losses are classified based on the existence or absence of donor imposed restrictions. Accordingly, net assets of Bethlehem Area Vocational-Technical School Bridges Foundation are classified and reported as follows:

#### Unrestricted net assets

Net assets that are not subject to donor imposed stipulations are classified as unrestricted net assets.

#### **NOTES TO FINANCIAL STATEMENTS**

#### Temporarily restricted net assets

Net assets subject to donor imposed stipulations that may or will be met, either by actions of Bethlehem Area Vocational-Technical School Bridges Foundation and/or the passage of time are classified as temporarily restricted net assets and reported on the Statements of Activities as net assets are released from restrictions.

#### Permanently restricted net assets

Net assets subject to donor imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the organization. As of June 30, 2011, Bethlehem Area Vocational-Technical School Bridges Foundation had no permanently restricted net assets.

#### Cash and Cash Equivalents:

For purposes of the statements of cash flows, the Foundation considers all highly liquid investments available for current use with maturities of three months or less at the time of purchase to be cash equivalents.

#### Investments:

Investments are carried at fair value. Income, realized net gains and unrealized net gains on the investments are reported as increases in unrestricted net assets.

#### Scholarships Payable:

Scholarships are accrued when awarded by the Foundation and are unconditional. Scholarships are made from designated donor contributions and available investment principal and income.

#### Income taxes:

The Bethlehem Area Vocational Technical School Bridges Foundation is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes.

The Organization files a Return of Organization Exempt From Income Tax annually. No provision for income taxes is made in the accompanying financial statements as the Foundation has no activities subject to unrelated business income tax and the Foundation is not a private foundation.

The Organization's returns for 2008, 2009 and 2010 are subject to examination by the Internal Revenue Service, generally for three years after they were filed.

#### NOTES TO FINANCIAL STATEMENTS

#### **Contributions:**

Contributions are generally available for unrestricted use unless specifically restricted by the donor. Unconditional promises to give (pledges) are recorded as received. Unconditional promises to give due in the next year are reflected as current promises to give and are recorded at the pledge value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at the pledged value. The majority of the promises to give are received from local businesses as a result of an annual campaign.

Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support, depending on the existence and nature of any donor restrictions. Donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

#### Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### **Functional Allocation of Expenses:**

The costs of providing the Organization's program and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated amongst the program and services benefited.

#### Note 2. Investment Securities Available for Sale

Investments as of June 30, 2011 are carried at fair value and consist of the following:

						•	Prices ın
		G	ross	Gr	oss	Active	Markets
	Cost	Unre	ealized	Unre	alızed	for Id	entical
		Gains		Losses		Assets (Level 1)	
\$	22,557	\$	3,595	\$	-	\$	26,152
	19,622		-		919		18,703
	21,920		34		-		21,954
	26,151		3,366		-		29,517
	19,401		-		94		19,307
	27,178		4,748		-		31,926
	18,543		222		-		18,765
	\$	19,622 21,920 26,151 19,401 27,178	Cost Unite G \$ 22,557 \$ 19,622   21,920   26,151   19,401   27,178	\$ 22,557 \$ 3,595 19,622 - 21,920 34 26,151 3,366 19,401 - 27,178 4,748	Cost         Unrealized Gains         Unrealized Los           \$ 22,557         \$ 3,595         \$ 19,622           21,920         34         26,151         3,366           19,401         -         27,178         4,748	Cost         Unrealized Gains         Unrealized Losses           \$ 22,557         \$ 3,595         \$ -           19,622         -         919           21,920         34         -           26,151         3,366         -           19,401         -         94           27,178         4,748         -	Cost         Gross Unrealized Gains         Gross Unrealized Losses         Active for Id Assets           \$ 22,557         \$ 3,595         \$ -         \$ 19,622         -         919           21,920         34         -         -         26,151         3,366         -         -           19,401         -         94         -         -         -         -           27,178         4,748         -         -         -         -         -

Fair Value

#### **NOTES TO FINANCIAL STATEMENTS**

				Fair Value
				Quoted Prices in
		Gross	Gross	Active Markets
Description	Cost	Unrealized	Unrealized	for Identical
<del></del>	<del></del>	<u>Gains</u>	<u>Losses</u>	Assets (Level1)
IVY Asset Strategy	16,711	2,709	-	19,420
Mainstay Large Cap Growth Fund	32,953	4,087	-	37,040
MFS Value Fund CL A	30,680	2,710	-	33,390
Oppenheimer Rising Dividends Fund	27,444	2,502	-	29,946
Oppenheimer Gold-Special Minerals	15,081	2,501	-	17,582
PIMCO Real Return Fund	16,506	2,402	-	18,908
PIMCO Total Return Fund	22,508	111	-	22,619
Rydex/SGI Mid Cap Value Fund	16,149	5,567	-	21,716
Certificates of Deposit – various	280,000	<u>10,414</u>	<del></del>	290,414
	<u>\$ 613,404</u>	<u>\$ 44,968</u>	\$ 1,013	657,359

SFAS No. 157, Fair Value Measurements, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 3 inputs were used for the year ended June 30, 2011.

Investment return is summarized as follows:

	<u>2011</u>	<u>2010</u>
Interest and dividends Net unrealized gains Net realized gains (losses)	\$ 22,941 51,188 <u>12,408</u>	\$ 19,487 33,343 (2,376)
Total investment return	<u>\$ 86,537</u>	<u>\$ 50,454</u>

### Note 3. Educational Improvement Tax Credit (EITC)

The Bridges Foundation is currently in the process of renewing their status as a scholarship organization as defined by the Pennsylvania Department of Community and Economic Development. As such, businesses that contribute to this organization may receive a tax credit equal to 75% of its contribution (90%, if contributions are for two consecutive years) up to a maximum of \$100,000. In order to maintain scholarship organization status, the Bridges Foundation must use 80% of its annual receipts from businesses receiving tax credits towards scholarship programs providing tuition for innovative educational programs supporting advance training.

#### **NOTES TO FINANCIAL STATEMENTS**

The Organization has elected to consider donations received under the PA Department of Community Development Educational Improvement Tax Credit to support tuition for educational programs as restricted funds.

#### Note 4. Board Designated Net Assets

As of June 30, 2011 and 2010, Board designated net assets totaling \$22,665 and \$33,711, respectively, consist of unrestricted net assets designated by the Board for scholarships.

#### Note 5. Temporarily Restricted Net Assets

Temporarily restricted net assets consist of funds restricted for scholarships, EITC, educational program funds and Adam Fink Memorial funds. The Organization began receiving funds from the Adam Fink Memorial Fund in October 2006 and amounts received for this fund are restricted for media arts scholarships and equipment.

As of June 30, 2011 and 2010, the Organization had temporarily restricted net assets available for the following purposes.

	<u>2011</u>	<u>2010</u>
Scholarships	\$ 15,611	\$ 2,003
Tuition for educational programs	7,854	7,854
Media arts scholarships and equipment	10,014	9,782
Temporarily restricted net assets	<u>\$ 33,479</u>	<u>\$ 19,639</u>

#### Note 6. Concentration of Credit Risk

Financial instruments which potentially subject the Organization to concentrations of credit risk consist principally of cash balances in excess of insured limits. At times during the year, the Organization's cash balance has been in excess of the federal insurance limit of \$250,000. The organization has not experienced any losses as a result of these balances.