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Form 990

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.

OMB No. 1545-0047

2011  
Open to Public  
Inspection

A For the 2011 calendar year, or tax year beginning JUL 1, 2011 and ending JUN 30, 2012

B Check if applicable

 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

C Name of organization

THEW

WAYNESBURG UNIVERSITY

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)  
51 WEST COLLEGE STREET

Room/suite

City or town, state or country, and ZIP + 4  
WAYNESBURG, PA 15370

D Employer identification number

25-0965603

E Telephone number

724-852-3241

G Gross receipts \$ 62,575,402.

H(a) Is this a group return

for affiliates?  Yes  NoH(b) Are all affiliates included?  Yes  No

If "No," attach a list (see instructions)

H(c) Group exemption number ►

NOV

2011

J Website: ► WWW.WAYNESBURG.EDU

I Tax-exempt status  501(c)(3)  501(c)( ) (insert no.)  4947(a)(1) or  527K Form of organization:  Corporation  Trust  Association  Other ►

L Year of formation: 1850 M State of legal domicile: PA

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDE HIGHER EDUCATION TO STUDENTS IN UNDERGRADUATE AND GRADUATE PROGRAMS.
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets
	3 Number of voting members of the governing body (Part VI, line 1a) 3 24
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 24
	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a) 5 1266
	6 Total number of volunteers (estimate if necessary) 6 24
	7 a Total unrelated business revenue from Part VIII, column (C), line 12 RE 7a <150,971. > b Net unrelated business taxable income from Form 990-T, line 34 7b <164,297. >

Revenue	NOV 19 2015	Prior Year	Current Year
		6,531,560.	3,662,513.
8 Contributions and grants (Part VIII, line 1a)	44,901,469.	44,614,332.	
9 Program service revenue (Part VIII, line 2g)	1,917,612.	2,197,607.	
10 Investment income (Part VIII, column (A), lines 3-6, and 7d)	354,539.	334,653.	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	53,705,180.	50,809,105.	
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,949,452.	9,520,540.	

Expenses	NOV 19 2015	Prior Year	Current Year
		6,531,560.	3,662,513.
8 Contributions and grants (Part VIII, line 1a)	44,901,469.	44,614,332.	
9 Program service revenue (Part VIII, line 2g)	1,917,612.	2,197,607.	
10 Investment income (Part VIII, column (A), lines 3-6, and 7d)	354,539.	334,653.	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	53,705,180.	50,809,105.	
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,949,452.	9,520,540.	
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.	
14 Benefits paid to or for members (Part IX, column (A), line 4)	21,305,140.	22,103,888.	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.	
16a Professional fundraising fees (Part IX, column (A), line 11e)	609,867.		
b Total fundraising expenses (Part IX, column (D), line 25) ► 609,867.			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	18,280,539.	18,216,890.	
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	48,535,131.	49,841,318.	
19 Revenue less expenses Subtract line 18 from line 12	5,170,049.	967,787.	

Net Assets or Fund Balances	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	138,422,784.	136,199,845.
21 Total liabilities (Part X, line 26)	44,737,517.	43,616,635.
22 Net assets or fund balances. Subtract line 21 from line 20	93,685,267.	92,583,210.

## Part II Signature Block

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

Sign Here	Signature of officer	Date
	JOHN T. OLON, CHIEF FINANCIAL OFFICER	11/12/15

Paid Preparer	Print/Type preparer's name BRIAN R. LENART, EA	Preparer's signature BRIAN R. LENART, EA	Date 11/10/15	Check <input type="checkbox"/> if self-employed	PTIN P00289136
Use Only	Firm's name ► BAKER TILLY VIRCHOW KRAUSE, LLP		Firm's EIN ► 39-0859910		
	Firm's address ► 20 STANWIX STREET, SUITE 800 PITTSBURGH, PA 15222		Phone no. (412) 697-6400		

May the IRS discuss this return with the preparer shown above? (see instructions)

X Yes  No

### Part III | Statement 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:**

WAYNESBURG UNIVERSITY EDUCATES STUDENTS TO MAKE CONNECTIONS BETWEEN FAITH, LEARNING AND SERVING SO THEY MIGHT FAITHFULLY TRANSFORM THEIR COMMUNITIES AND THE WORLD. AS A CHRISTIAN COMPREHENSIVE UNIVERSITY, WE STRIVE TO INSPIRE AND CHALLENGE EVERY UNDERGRADUATE AND GRADUATE

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 organization's program service accomplishments for each of its three largest program services, as measured 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 \$ 43,596,291. including grants of \$ 9,520,540. ) (Revenue \$ 44,614,332. )

## WAYNESBURG UNIVERSITY EDUCATES STUDENTS BASED UPON:

**- A COMMITMENT TO THE PURSUIT OF TRUTH IN GOD'S WORLD THROUGH RIGOROUS SCHOLARSHIP, ACADEMIC EXCELLENCE AND CREATIVE EXPRESSIONS, FOUNDED IN THE LIBERAL ARTS AND SCIENCES.**

- A COMMITMENT TO THE AUTHORITY OF THE SCRIPTURES AS THE ESSENTIAL REFERENCE FOR FAITH AND LIFE. THE SCRIPTURES INFORM AND DEFINE OUR PERSPECTIVES IN SERVICE OF CHRIST AND HIS KINGDOM.

- A COMMITMENT TO THE INTEGRATION OF CHRISTIAN FAITH WITHIN THE VARIOUS ACADEMIC DISCIPLINES AND PROFESSIONAL PROGRAMS FOR BOTH UNDERGRADUATE AND GRADUATE STUDENTS.

**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d Other program services (Describe in Schedule O.)**

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

4e Total program service expenses ► 43,596,291.

## Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?  
*If "Yes," complete Schedule A*

2 Is the organization required to complete *Schedule B, Schedule of Contributors*?

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*

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*

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*

6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*

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*

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*

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*

10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*

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*
- 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*
- 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*
- 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*
- e Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part 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*

12a Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*

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*

13 Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*

14a Did the organization maintain an office, employees, or agents outside of the United States?  
 b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*

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*

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 United States? *If "Yes," complete Schedule F, Parts III and IV*

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*

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*

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*

20a Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*

- b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

	Yes	No
1	X	
2	X	
3		X
4		X
5		X
6		X
7		X
8	X	
9		X
10	X	
11a	X	
11b		X
11c		X
11d		X
11e	X	
11f		X
12a	X	
12b		X
13	X	
14a		X
14b		X
15		X
16	X	
17		X
18	X	
19		X
20a		X
20b		

## Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization 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 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	X
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	X
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	X
25a	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
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? 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 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 employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? 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, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
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? 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 conservation contributions? If "Yes," complete Schedule M	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
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? 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, IV, and V, line 1	34	X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	X
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? If "Yes," complete Schedule R, Part VI	37	X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	X

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response to any question in this Part V 

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	3516
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	<input checked="" type="checkbox"/>
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	1266
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>	2b	<input checked="" type="checkbox"/>
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	<input checked="" type="checkbox"/>
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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.		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	<input checked="" type="checkbox"/>
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	<input checked="" type="checkbox"/>
c 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 organization solicit any contributions that were not tax deductible?	6a	<input checked="" type="checkbox"/>
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
a 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	<input checked="" type="checkbox"/>
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	<input checked="" type="checkbox"/>
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	<input checked="" type="checkbox"/>
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	<input checked="" type="checkbox"/>
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	<input checked="" type="checkbox"/>
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
<b>8 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?	8	
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
a Did the organization make any taxable distributions under section 4966?	9a	
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
<b>10 Section 501(c)(7) organizations.</b> Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11 Section 501(c)(12) organizations.</b> 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	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a Is the organization licensed to issue qualified health plans in more than one state?  <i>Note. See the instructions for additional information the organization must report on Schedule O</i>	13a	
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	13b	
c Enter the amount of reserves on hand	13c	
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	14a	<input checked="" type="checkbox"/>
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions

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

### 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 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	24	
1b		24	
2			X
3			X
4			X
5			X
6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
7b	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?		X
8	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X
9			X

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

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

### 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 Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ►  
**MR. JOHN T. OLON - 724-852-3241**  
**51 WEST COLLEGE STREET, WAYNESBURG, PA 15370**

**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 organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) H. MATHILDA HORST VICE CHAIR	2.00	X		X			0.	0.	0.
(2) MARK E. FOX CHAIR	2.00	X		X			0.	0.	0.
(3) FRED DEPALMA VICE CHAIR	2.00	X		X			0.	0.	0.
(4) ELIZABETH BUNDY TREASURER	2.00	X		X			0.	0.	0.
(5) CHERYL L. ALLEN DIRECTOR	2.00	X					0.	0.	0.
(6) STUART BROBERG DIRECTOR	2.00	X					0.	0.	0.
(7) CLIFFORD CAMPBELL DIRECTOR	2.00	X					0.	0.	0.
(8) MARK A. HARNER DIRECTOR	2.00	X					0.	0.	0.
(9) VANESSA DESALVO GETZ SECRETARY	2.00	X					0.	0.	0.
(10) TERENCE H. MURPHY DIRECTOR	2.00	X					0.	0.	0.
(11) GARY L. GUERRIERI DIRECTOR	2.00	X					0.	0.	0.
(12) MARTHA D. SMITH DIRECTOR	2.00	X					0.	0.	0.
(13) CARROLL K. MORRISON DIRECTOR	2.00	X					0.	0.	0.
(14) WILLIAM H. NELSON, II DIRECTOR	2.00	X					0.	0.	0.
(15) JAMES A. ROWAN DIRECTOR	2.00	X					0.	0.	0.
(16) WALTER A. SALING, JR. DIRECTOR	2.00	X					0.	0.	0.
(17) LARRY P. SHEFFIELD DIRECTOR	2.00	X					0.	0.	0.

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(18) W. ROBERT STOVER DIRECTOR	2.00	X					0.	0.	0.
(19) PARKER T. WILLIAMSON DIRECTOR	2.00	X					0.	0.	0.
(20) SCOTT S. WEAVER DIRECTOR	2.00	X					0.	0.	0.
(21) MARILYN H. WEST DIRECTOR	2.00	X					0.	0.	0.
(22) JOHN F. WILEY DIRECTOR	2.00	X					0.	0.	0.
(23) DONALD P. WILSON DIRECTOR	2.00	X					0.	0.	0.
(24) JEFFREY M. WYMAR							0.	0.	0.
DIRECTOR	2.00	X					0.	0.	0.
(25) TIMOTHY R. THYREEN PRESIDENT	40.00		X				278,642.	0.	41,854.
(26) ROY R. BARNHART SR. VP FINANCE & ADMINISTRATION	40.00		X				142,352.	0.	30,106.
<b>1b Sub-total</b>						►	<b>420,994.</b>	0.	<b>71,960.</b>
<b>c Total from continuation sheets to Part VII, Section A</b>						►	<b>894,222.</b>	<b>5,495.</b>	<b>190,296.</b>
<b>d Total (add lines 1b and 1c)</b>						►	<b>1,315,216.</b>	<b>5,495.</b>	<b>262,256.</b>

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ► 9

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

## Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
VOLPATT CONSTRUCTION COMPANY 100 CASTLEVIEW ROAD, PITTSBURGH, PA 15234	CONSTRUCTION	2,357,300.
ALADDIN FOOD MANAGEMENT SERVICES, LLC, 16567 COLLECTIONS CENTER DRIVE, CHICAGO,	FOOD MANAGEMENT	1,977,619.
TEDCO CONTRUCTION CORPORATION TEDCO PLACE, CARNEGIE, PA 15106	CONSTRUCTION	884,098.
PNC BANK P.O. BOX 747046, PITTSBURGH, PA 15274	FINANCIAL	533,858.
MARTHINSEN & SALVITTI INSURANCE, 140 PARK AVENUE, SUITE 1, WASHINGTON, PA 15301	INSURANCE	341,206.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ► 36

SEE PART VII, SECTION A CONTINUATION SHEETS

Form 990 (2011)

## Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns b Membership dues c Fundraising events d Related organizations e Government grants (contributions) f All other contributions, gifts, grants, and similar amounts not included above g Noncash contributions included in lines 1a-1f h Total. Add lines 1a-1f	1a 1b 1c 22,998. 1d 1e 1396496. 1f 2243019. 55,478. ► 3662513.			
Program Service Revenue	2 a TUITION & FEES b AUXILIARY ENTERPRISES c d e f All other program service revenue g Total. Add lines 2a-2f	Business Code 611600 611600 ► 44,614,332.	36,151,502. 8462830. ► 8462830.		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) 4 Income from investment of tax-exempt bond proceeds 5 Royalties 6 a Gross rents b Less rental expenses c Rental income or (loss) d Net rental income or (loss) 7 a Gross amount from sales of assets other than inventory b Less cost or other basis and sales expenses c Gain or (loss) d Net gain or (loss) 8 a Gross income from fundraising events (not including \$ 22,998. of contributions reported on line 1c). See Part IV, line 18 b Less direct expenses c Net income or (loss) from fundraising events 9 a Gross income from gaming activities See Part IV, line 19 b Less direct expenses c Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns and allowances b Less cost of goods sold c Net income or (loss) from sales of inventory 11 a OTHER SOURCES b STUDENT FEES c SUMMER CONFERENCES d All other revenue e Total. Add lines 11a-11d 12 Total revenue. See instructions.	(i) Real 72,639. 63,635. 9,004. ► 9,004. (i) Securities 12,827,459. 11,678,876. 1,148,583. (ii) Other 14,394. 0. 14,394. ► 1162977. a 28,227. b 23,786. ► 4,441. a b ► 4,441. a b ► 4,441. a b ► 4,441. ► 176,095. 713940 531190 ► 104,000. 17,137. ► 17,137. 297,232. ► 297,232. 50,809,105. 44,614,332. <150971. ► 2,683,231.	1034630. 23,976. ► 1,201,226. 23,976. ► 1,512. ► 10,516. 1,162,977.		

**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).

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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	94,377.	94,377.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	9,298,874.	9,298,874.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	127,289.	127,289.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	791,293.	64,099.	424,423.	302,771.
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	14,952,151.	12,973,016.	1,979,135.	
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	865,878.	693,991.	153,650.	18,237.
9 Other employee benefits	4,254,131.	3,680,811.	573,320.	
10 Payroll taxes	1,240,435.	1,069,042.	151,463.	19,930.
11 Fees for services (non-employees):				
a Management	155,109.		155,109.	
b Legal	253,874.		253,874.	
c Accounting	83,025.		83,025.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	56,310.		56,310.	
g Other	1,803,543.	1,639,651.	163,892.	
12 Advertising and promotion	715,033.	424,166.	290,867.	
13 Office expenses	216,516.	159,594.	56,922.	
14 Information technology	629,921.	629,921.		
15 Royalties				
16 Occupancy	2,010,180.	1,955,546.	54,634.	
17 Travel	763,495.	622,849.	48,928.	91,718.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	1,449,588.	1,449,588.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,566,883.	3,566,883.		
23 Insurance	408,597.	263,519.	145,078.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>INSTITUTIONAL</b>	1,248,385.	1,248,385.	0.	0.
b <b>EQUIPMENT AND SUPPLIES</b>	1,108,729.	793,887.	142,489.	172,353.
c <b>EQUIPMENT REPAIR AND MAINTENANCE</b>	877,645.	705,894.	171,751.	0.
d <b>STUDENT SERVICES</b>	871,221.	771,900.	99,321.	0.
e All other expenses	1,998,836.	1,363,009.	630,969.	4,858.
25 Total functional expenses Add lines 1 through 24e	49,841,318.	43,596,291.	5,635,160.	609,867.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

## Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	16,978.	1	20,299.
	2 Savings and temporary cash investments	14,266,729.	2	9,712,880.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	79,190.	4	58,785.
	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	
	7 Notes and loans receivable, net	1,854,250.	7	2,055,273.
	8 Inventories for sale or use	15,287.	8	15,095.
	9 Prepaid expenses and deferred charges	57,630.	9	47,169.
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	109,534,608.		
	b Less accumulated depreciation	39,812,712.	10c	69,721,896.
	11 Investments - publicly traded securities	50,723,164.	11	48,244,043.
	12 Investments - other securities. See Part IV, line 11	2,400,648.	12	5,295,107.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	1,074,440.	15	1,029,298.
	16 Total assets. Add lines 1 through 15 (must equal line 34)	138,422,784.	16	136,199,845.
Liabilities	17 Accounts payable and accrued expenses	3,156,318.	17	2,693,200.
	18 Grants payable	2,011,001.	18	2,375,877.
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities	38,146,548.	20	37,051,598.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key 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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	1,423,650.	25	1,495,960.
	26 Total liabilities. Add lines 17 through 25	44,737,517.	26	43,616,635.
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	57,816,360.	27	60,129,015.
	28 Temporarily restricted net assets	7,431,537.	28	4,387,832.
	29 Permanently restricted net assets	28,437,370.	29	28,066,363.
	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	93,685,267.	33	92,583,210.
	34 Total liabilities and net assets/fund balances	138,422,784.	34	136,199,845.

**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	50,809,105.
2 Total expenses (must equal Part IX, column (A), line 25)	2	49,841,318.
3 Revenue less expenses Subtract line 2 from line 1	3	967,787.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	93,685,267.
5 Other changes in net assets or fund balances (explain in Schedule O)	5	<2,069,844.
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	92,583,210.

**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?	2a	<input checked="" type="checkbox"/>
b Were the organization's financial statements audited by an independent accountant?	2b	<input checked="" type="checkbox"/>
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	<input checked="" type="checkbox"/>
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 separate 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?	3a	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>

Form 990 (2011)

# 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.

**2011**

Open to Public  
Inspection

Name of the organization

WAYNESBURG UNIVERSITY

Employer identification number

25-0965603

**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 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	
<b>Total</b>									

**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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 section 501(c)(3) organization, check this box and stop here						► <input type="checkbox"/>

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

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2010 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2011. 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	► <input type="checkbox"/>	
b 33 1/3% support test - 2010. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	► <input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2011. 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	► <input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2010. 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	► <input type="checkbox"/>	
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	► <input type="checkbox"/>	

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
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)						
<b>13 Total support</b> (Add lines 9, 10c, 11, and 12)						

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

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

15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	%

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

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	%

**19a 33 1/3% support tests - 2011.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

**b 33 1/3% support tests - 2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

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

**SCHEDULE D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

OMB No. 1545-0047

**2011**

Open to Public  
Inspection

Name of the organization

WAYNESBURG UNIVERSITY

Employer identification number  
**25-0965603**

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements	<b>Held at the End of the Tax Year</b>
b Total acreage restricted by conservation easements	2a
c Number of conservation easements on a certified historic structure included in (a)	2b
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2c
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____	2d
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?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____	
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> 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 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.	► \$ _____
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items	
(i) Revenues included in Form 990, Part VIII, line 1	► \$ _____
(ii) Assets included in Form 990, Part X	► \$ _____
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items.	
a Revenues included in Form 990, Part VIII, line 1	► \$ _____
b Assets included in Form 990, Part X	► \$ _____

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

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

a  Public exhibition  
 b  Scholarly research  
 c  Preservation for future generations

d  Loan or exchange programs

e  Other \_\_\_\_\_

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

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

	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.

1a Beginning of year balance

(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
50,390,181.	41,681,501.	37,417,943.	46,532,926.	
547,524.	821,901.	642,805.	1,348,173.	
<15,029.	9,598,495.	4,720,053.	<9,258,099.	
1,086,314.	999,643.	640,200.	700,138.	
733,308.	712,073.	459,100.	504,919.	
49,103,054.	50,390,181.	41,681,501.	37,417,943.	

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

a Board designated or quasi-endowment ► 40.00 %

b Permanent endowment ► 57.00 %

c Temporarily restricted endowment ► 3.00 %

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

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

by

(i) unrelated organizations  
 (ii) related organizations

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

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

	Yes	No
3a(i)	<input checked="" type="checkbox"/>	
3a(ii)		<input checked="" type="checkbox"/>
3b		

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	278,038.	2,537,544.		2,815,582.
b Buildings		87,823,851.	25,391,525.	62,432,326.
c Leasehold improvements				
d Equipment		18,586,842.	14,421,187.	4,165,655.
e Other		308,333.		308,333.

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

► 69,721,896.

Schedule D (Form 990) 2011

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		

Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ►

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ►

**Part IX Other Assets.** See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ►

**Part X Other Liabilities.** See Form 990, Part X, line 25

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) STUDENT DEPOSITS	240,117.
(3) UNEMPLOYMENT COMPENSATION RESERVE	371,633.
(4) SCHOLARSHIP LIABILITY	6,785.
(5) AGENCY FUNDS	235,591.
(6) ESCHEAT LIABILITY	6,873.
(7) ANNUITIES PAYABLE	678,379.
(8) DIRECT LOANS	<43,418. >
(9)	
(10)	
(11)	

Total. (Column (b) must equal Form 990, Part X, col (B) line 25.) ► 1,495,960.

FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under

2. FIN 48 (ASC 740)

132053

01-23-12

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	50,809,105.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	49,841,318.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	967,787.
4	Net unrealized gains (losses) on investments	4	<2,236,440.>
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	166,596.
9	Total adjustments (net) Add lines 4 through 8	9	<2,069,844.>
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	<1,102,057.>

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	39,347,034.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	<2,236,440.>
b	Donated services and use of facilities	2b	5,000.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	<9,428,338.>
e	Add lines 2a through 2d	2e	<11659778.>
3	Subtract line 2e from line 1	3	51,006,812.
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	56,310.
b	Other (Describe in Part XIV.)	4b	<254,017.>
c	Add lines 4a and 4b	4c	<197,707.>
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	50,809,105.

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	40,449,091.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	5,000.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	87,421.
e	Add lines 2a through 2d	2e	92,421.
3	Subtract line 2e from line 1	3	40,356,670.
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	56,310.
b	Other (Describe in Part XIV.)	4b	9,428,338.
c	Add lines 4a and 4b	4c	9,484,648.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	49,841,318.

**Part XIV Supplemental 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, line 2; 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.

**PART III, LINE 4: WAYNESBURG UNIVERSITY IS A PRIVATE, INDEPENDENT,**

**COEDUCATIONAL UNIVERSITY AND SHOWCASES ARTIFACTS, POTTERY, AND RECORDS**

**DATING FROM 1817 TO THE PRESENT IN THE UNIVERSITY MUSEUM AVAILABLE FOR**

**STUDENT AND PUBLIC VIEWING. THE LIBRARY MAINTAINS A COLLECTION OF OLD**

**BOOKS FOR RESEARCH.**

**PART V, LINE 4: THE ENDOWMENT FUND REPRESENTS AN IMPORTANT POOL OF**

**FINANCIAL RESOURCES NEEDED TO ACHIEVE AND SUSTAIN THE HIGHEST LEVELS OF**

**Part XIV** Supplemental Information (continued)

ACADEMIC EXCELLENCE IN ACCORDANCE WITH THE WAYNESBURG UNIVERSITY MISSION STATEMENT. THIS DOCUMENT PROVIDES A SET OF GENERAL GUIDELINES THAT WILL PERMIT THE BOARD OF TRUSTEES OF WAYNESBURG UNIVERSITY, WITH THE ADVICE AND RECOMMENDATIONS OF THE FINANCE AND PROPERTY COMMITTEE, TO OVERSEE THE INVESTMENT OF THE ENDOWMENT FUND FOR THE BENEFIT OF THE UNIVERSITY. THIS FUND IS A PERMANENT FUND WITH DISCIPLINED INVESTMENT OBJECTIVES AND CONSISTENT MONEY MANAGEMENT STRATEGIES THAT CAN ACCOMMODATE ANY RELEVANTLY REASONABLE OR PROBABLE EVENTS.

PART X, LINE 2: THE UNIVERSITY ACCOUNTS FOR UNCERTAINTIES IN INCOME TAXES IN ACCORDANCE WITH THE AUTHORITATIVE GUIDANCE, WHICH PRESCRIBES A RECOGNITION THRESHOLD OF MORE-LIKELY-THAN-NOT TO BE SUSTAINED UPON EXAMINATION BY THE APPROPRIATE TAXING AUTHORITY. MEASUREMENT OF THE TAX UNCERTAINTY OCCURS IF THE RECOGNITION THRESHOLD HAS BEEN MET. MANAGEMENT DETERMINED THERE WERE NO TAX UNCERTAINTIES THAT MET THE RECOGNITION THRESHOLD AT JUNE 30, 2012 AND 2011.

THE UNIVERSITY'S FEDERAL EXEMPT ORGANIZATION BUSINESS INCOME TAX RETURNS REMAIN SUBJECT TO EXAMINATION BY THE IRS FOR THE YEARS SUBSEQUENT TO JUNE 30, 2008.

PART XI, LINE 8 - OTHER ADJUSTMENTS:

PASS-THROUGH INCOME NOT RECORDED ON BOOKS 166,596.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

STUDENT AID -9,426,163.

NURSING FACILITY -2,175.

TOTAL TO SCHEDULE D, PART XII, LINE 2D -9,428,338.

## Part XIV Supplemental Information (continued)

PART XII, LINE 4B - OTHER ADJUSTMENTS:

<u>RENTAL EXPENSES</u>	<u>-63,635.</u>
<u>DIRECT FUNDRAISING EXPENSES</u>	<u>-23,786.</u>
<u>PASS-THROUGH INCOME NOT RECORDED ON BOOKS</u>	<u>-166,596.</u>
<u>TOTAL TO SCHEDULE D, PART XII, LINE 4B</u>	<u>-254,017.</u>

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

<u>RENTAL EXPENSES</u>	<u>63,635.</u>
<u>DIRECT FUNDRAISING EXPENSES</u>	<u>23,786.</u>
<u>TOTAL TO SCHEDULE D, PART XIII, LINE 2D</u>	<u>87,421.</u>

PART XIII, LINE 4B - OTHER ADJUSTMENTS:

<u>STUDENT AID</u>	<u>9,426,163.</u>
<u>NURSING FACILITY</u>	<u>2,175.</u>
<u>TOTAL TO SCHEDULE D, PART XIII, LINE 4B</u>	<u>9,428,338.</u>

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

Department of the Treasury  
Internal Revenue Service

**Schools**

OMB No 1545-0047

**2011**

Open to Public  
Inspection

Name of the organization

**WAYNESBURG UNIVERSITY**

Employer identification number

**25-0965603**

**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

**GENERAL PUBLICATION AND THE UNIVERSITY CATALOG**

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- 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.

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- 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

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- 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	X	
2	X	
3	X	
4a	X	
4b	X	
4c	X	
4d	X	
5a	X	
5b	X	
5c	X	
5d	X	
5e	X	
5f	X	
5g	X	
5h	X	
6a	X	
6b	X	
7	X	

**Part II** **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

SCHEDULE E, LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

WAYNESBURG UNIVERSITY RECEIVES PENNSYLVANIA ASSISTANCE GRANTS, ACT 101,  
SEOG SCHOLARSHIPS, PELL AND FINANCIAL AID FOR STUDENTS THROUGH THE WORK  
STUDY PROGRAM.

**SCHEDULE F**  
**(Form 990)**

## **Statement of Activities Outside the United States**

OMB No 1545-0047

2011

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**

**Employer identification number**

## WAYNESBURG UNIVERSITY

25-0965603

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

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

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

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

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

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

**Schedule F (Form 990) 2011**

Part II

recipient who 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

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by

the IRS, or for which the grantee or counsel has provided a section 301(c)(3) equivalency letter

3 Enter total number of other organizations or entities

Schedule E (Form 8800) 2011

## WAYNESBURG UNIVERSITY

## 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

Part III can be duplicated 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)
THE UNIVERSITY PROVIDED EDUCATION GRANTS FOR TUITION AND FEES FOR INTERNATIONAL STUDENTS	IRELAND, KOREA, KAZAKHSTAN	4	127289	STUDENT ACCOUNTS ARE CREDITED WITH SCHOLARSHIP	0	N/A	

**Part IV Foreign Forms**

1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, *Return by a U.S. Transferor of Property to a Foreign Corporation* (see *Instructions for Form 926*)  Yes  No

2 Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to file Form 3520, *Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts*, and/or Form 3520-A, *Annual Information Return of Foreign Trust With a U.S. Owner* (see *Instructions for Forms 3520 and 3520-A*)  Yes  No

3 Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, *Information Return of U.S. Persons With Respect To Certain Foreign Corporations* (see *Instructions for Form 5471*)  Yes  No

4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, *Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund*. (see *Instructions for Form 8621*)  Yes  No

5 Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, *Return of U.S. Persons With Respect To Certain Foreign Partnerships* (see *Instructions for Form 8865*)  Yes  No

6 Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to file Form 5713, *International Boycott Report* (see *Instructions for Form 5713*)  Yes  No

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

## **Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No 1545-0047

2011

## Open To Public Inspection

Department of the Treasury  
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19,  
or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

**Name of the organization**

**Employer identification number**  
25-0965603

## WAYNESBURG UNIVERSITY

**Part 11. Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a**  Mail solicitations
- b**  Internet and email solicitations
- c**  Phone solicitations
- d**  In-person solicitations
- e**  Solicitation of non-government grants
- f**  Solicitation of government grants
- g**  Special fundraising events

**2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

Yes  No

**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

Total

**3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing**

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

	(a) Event #1 GOLF OUTING (event type)	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	51,225.		51,225.
	2 Less Charitable contributions	22,998.		22,998.
	3 Gross income (line 1 minus line 2)	28,227.		28,227.
Direct Expenses	4 Cash prizes			
	5 Noncash prizes	900.		900.
	6 Rent/facility costs	8,188.		8,188.
	7 Food and beverages	6,469.		6,469.
	8 Entertainment			
	9 Other direct expenses	8,229.		8,229.
	10 Direct expense summary. Add lines 4 through 9 in column (d)			► ( 23,786 )
	11 Net income summary. Combine line 3, column (d), and line 10			► 4,441.

**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			
Direct Expenses	2 Cash prizes			
	3 Noncash 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 line 1, column d, and line 7			►

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

b An outside facility

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

13a	%
13b	%

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 of the third party:

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 to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**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  
**2011**  
Open to Public  
Inspection

Name of the organization

WAYNESBURG UNIVERSITY

**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?
- 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	2 (b) EIN	3 (c) IRC section if applicable	4 (d) Amount of cash grant	5 (e) Amount of non-cash assistance	6 (f) Method of valuation (book, FMV, appraisal, other)	7 (g) Description of non-cash assistance	8 (h) Purpose of grant or assistance
WAYNESBURG FRANKLIN TOWNSHIP VOLUNTEER FIRE COMPANY - 55 WEST GREENE STREET - WAYNESBURG, PA 15370	51-0499260	501(C)(3)	10,000.	0.	N/A	N/A	FIRE TRUCKS AND EQUIPMENT
BOROUGH OF WAYNESBURG 90 EAST HIGH STREET WAYNESBURG, PA 15370	25-6000499	501(C)(3)	84,377.	0.	N/A	N/A	SIDEWALKS AND LIGHTING

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

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

► 2.

►

**Schedule I (Form 990) (2011)**

**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.  
 Part III can be duplicated 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
SCHOLARSHIPS - SEOG NUMEROUS STUDENTS RECEIVED ASSISTANCE	591	93,400.	0. N/A	N/A	
SCHOLARSHIPS - GRANTS AND OTHER NUMEROUS STUDENTS RECEIVED ASSISTANCE	1447	9,205,474.	0. N/A	N/A	

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

**SCHEDULE I, PART I, LINE 2: ALL GRANTS ARE ADMINISTERED BY AN ADMINISTRATIVE STAFF PERSON. THAT STAFF PERSON'S WORK IS REVIEWED BY THEIR APPROPRIATE VICE PRESIDENT. ALL FINANCIAL DATA IS MAINTAINED BY EITHER THE SENIOR ACCOUNTANT OR THE CONTROLLER WITH REVIEW BY THE SENIOR VICE PRESIDENT FOR FINANCE AND ADMINISTRATION.**

**SCHEDULE J**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

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

OMB No 1545-0047

**2011**

Open to Public Inspection

Name of the organization

WAYNESBURG UNIVERSITY

Employer identification number  
**25-0965603**

**Part I Questions Regarding Compensation**

**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

<input type="checkbox"/> First-class or charter travel <input checked="" type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account	<input checked="" type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input checked="" type="checkbox"/> Health or social club dues or initiation fees <input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)
--	---

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**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?

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director. Explain in Part III.

<input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee
--	---

**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?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3) and 501(c)(4) organizations 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?
- b** Any related organization?

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?
- b** Any related organization?

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

**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 Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	<b>Yes</b>	<b>No</b>
1b	<b>X</b>	
2	<b>X</b>	
4a	<b>X</b>	
4b	<b>X</b>	
4c	<b>X</b>	
5a	<b>X</b>	
5b	<b>X</b>	
6a	<b>X</b>	
6b	<b>X</b>	
7	<b>X</b>	
8	<b>X</b>	
9		

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Schedule J (Form 990) 2011

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

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII

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

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 <u>TIMOTHY R. THYREEN</u>	(i) <u>278,642.</u>	0.	0.	27,854.	14,000.	<u>320,496.</u>	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
2 <u>ROY R. BARNHART</u>	(i) <u>142,352.</u>	0.	0.	10,028.	20,078.	<u>172,458.</u>	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
3 <u>DOUGLAS LEE</u>	(i) <u>256,001.</u>	0.	0.	17,920.	24,419.	<u>298,340.</u>	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
4 <u>ROBIN KING</u>	(i) <u>131,802.</u>	0.	0.	9,226.	22,438.	<u>163,466.</u>	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
5 <u>RICHARD L. NOFTZGER,</u> 5 JR.	(i) <u>144,868.</u>	0.	0.	10,141.	22,669.	<u>177,678.</u>	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
6 <u>ROBERT GRAHAM</u>	(i) <u>142,885.</u>	0.	0.	10,002.	22,883.	<u>175,770.</u>	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
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, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information

**PART I, LINE 1A: THE PRESIDENT'S WIFE INFREQUENTLY TRAVELS WITH THE PRESIDENT ON OFFICIAL UNIVERSITY BUSINESS.**

**THE PRESIDENT IS PROVIDED A COUNTRY CLUB MEMBERSHIP THAT IS USED FOR BUSINESS PURPOSES**  
**THE UNIVERSITY PROVIDES CLEANING SERVICES FOR THE UNIVERSITY OWNED PRESIDENT'S RESIDENCE.**

**IT IS THE UNIVERSITY'S POSITION THAT THESE ARE ALL BUSINESS RELATED AND ARE, THEREFORE, NOT INCLUDED IN THE PRESIDENT'S COMPENSATION.**

**PART I, LINE 4B: TIMOTHY THREEN, PRESIDENT, \$8,286.82**

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

Name of the organization

WAYNESBURG UNIVERSITY

SEE PART VI FOR COLUMNS (A) AND (F) CONTINUATIONS

**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) Pooled  
financing

A	ALLEGHENY COUNTY HIGHER EDUCATION BUILDING AUTHO25-165013701729EKE6	08/09/07	10,487,769.	CONSTRUCTION OF NEW DORMITORY	X	X	X	X
B	ALLEGHENY COUNTY HIGHER EDUCATION BUILDING AUTHO25-165013701729EJM0	05/24/06	12,775,000.	CONSTRUCTION OF FITNESS CENTER	D	X	X	X
C	PENNSYLVANIA HIGHER EDUCATIONAL FACILITIES A23-224385270917NK86	06/29/04	3000000.	CONSTRUCTION OF NEW DORMITORY	X	X	X	X
D	WASHINGTON COUNTY INDUSTRIAL DEVELOPMENT A25-1437320	NONE	06/09/10	CONSTRUCTION OF LOWER LEVEL OF MU	X	X	X	X

**Part II Proceeds**

(a) Proceeds

(b) Use of proceeds

(c) Disbursement date

(d) Disbursement amount

(e) Disbursement method

(f) Disbursement location

(g) Disbursement purpose

(h) Disbursement amount

(i) Disbursement method

(j) Disbursement location

(k) Disbursement purpose

(l) Disbursement amount

(m) Disbursement method

(n) Disbursement location

(o) Disbursement purpose

(p) Disbursement amount

(q) Disbursement method

(r) Disbursement location

(s) Disbursement purpose

(t) Disbursement amount

(u) Disbursement method

(v) Disbursement location

(w) Disbursement purpose

(x) Disbursement amount

(y) Disbursement method

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(xx) Disbursement amount

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**Part III Private Business Use (Continued)**

25-0965603

ENTITY 1

Page 2

	A	B	C	D
	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?		<input checked="" type="checkbox"/>		
c Are there any research agreements that may result in private business use of bond-financed property?		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6 Total of lines 4 and 5		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Part IV Arbitrage**

	A	B	C	D
	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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2 Is the bond issue a variable rate issue?		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
3a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b Name of provider				<input checked="" type="checkbox"/>
c Term of hedge				
d Was the hedge superintergrated?				
e Was the hedge terminated?				<input checked="" type="checkbox"/>
4a Were gross proceeds invested in a guaranteed investment contract (GIC)?		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
6 Did the bond issue qualify for an exception to rebate?		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Part V Procedures To Undertake Corrective Action**

Check the box if the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations

Yes  No

**Part VI Supplemental Information.** Complete this part to provide additional information for responses to questions on Schedule K

**SEE PART VI SUPPLEMENTAL EXPLANATION SHEET**

**Part III Private Business Use (Continued)**

	A	B	C	D
	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X			
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?				
c Are there any research agreements that may result in private business use of bond-financed property?	X			
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?				
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	▲	%	%	%
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	▲	%	%	%
6 Total of lines 4 and 5		%	%	%
7 Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?	X			

**Part IV Arbitrage**

	A	B	C	D
	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			
2 Is the bond issue a variable rate issue?		X		
3a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		
b Name of provider				
c Term of hedge				
d Was the hedge superintegrated?				
e Was the hedge terminated?				
4a Were gross proceeds invested in a guaranteed investment contract (GIC)?	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			
6 Did the bond issue qualify for an exception to rebate?	X			

**Part V Procedures To Undertake Corrective Action**

Check the box if the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations

Yes  No

**Part VI Supplemental Information** Complete this part to provide additional information for responses to questions on Schedule K.

**SEE PART VI SUPPLEMENTAL EXPLANATION SHEET**

SCHEDULE K, PART I, BOND ISSUES:(A) ISSUER NAME: ALLEGHENY COUNTY HIGHER EDUCATION BUILDING AUTHORITY(F) DESCRIPTION OF PURPOSE: CONSTRUCTION OF NEW DORMITORY(A) ISSUER NAME: ALLEGHENY COUNTY HIGHER EDUCATION BUILDING AUTHORITY(F) DESCRIPTION OF PURPOSE:CONSTRUCTION OF FITNESS CENTER, DINING HALL ADDITION, PAY OFF BOND ISSUE(A) ISSUER NAME: PENNSYLVANIA HIGHER EDUCATIONAL FACILITIES AUTHORITY(F) DESCRIPTION OF PURPOSE: CONSTRUCTION OF NEW DORMITORY(A) ISSUER NAME: WASHINGTON COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY(F) DESCRIPTION OF PURPOSE:CONSTRUCTION OF LOWER LEVEL OF MULTI-PURPOSE FACILITY(A) ISSUER NAME: WASHINGTON COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY(F) DESCRIPTION OF PURPOSE: REFINANCE 2002 BOND ISSUE

**SCHEDULE M**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

OMB No 1545-0047

**2011**

Open to Public  
Inspection

Name of the organization

WAYNESBURG UNIVERSITY

Employer identification number  
**25-0965603**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
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				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ( <u>PORTABLE OPTI</u> )	X	1	23,800.	FAIR MARKET VALUE
26 Other ► ( <u>BABY GRAND PI</u> )	X	1	15,000.	FAIR MARKET VALUE
27 Other ► ( _____ )				
28 Other ► ( _____ )				

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

29

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?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31	X	
32a	X	

## Part II

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

SCHEDULE M, LINE 32B: THE UNIVERSITY USES THE SERVICES OF EDWARD JONES  
TO SELL CONTRIBUTED SECURITIES

## Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

**2011**  
Open to Public  
Inspection

Name of the organization

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### FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

STUDENT TO A LIFE OF LEADERSHIP AND PURPOSE FOR THE GLORY OF GOD.

### FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

- A COMMITMENT TO EMPLOY FACULTY AND STAFF MEMBERS WHO EMBODY THE  
VALUES AND PERSPECTIVES OF THE CHRISTIAN FAITH IN THEIR TEACHING,  
PERSONAL LIVES AND RELATIONSHIPS WITH STUDENTS.

- A COMMITMENT TO UNDERSTAND AND ENGAGE OTHERS LOCALLY AND AROUND THE  
WORLD, THROUGH THE USE OF OUR EDUCATION AND TALENTS IN SERVICE OF  
JUSTICE AND RIGHTEOUSNESS.

- A COMMITMENT TO STUDENT-CENTERED EDUCATION WHERE THE INTERESTS,  
ASPIRATIONS AND NEEDS OF EACH STUDENT ARE VALUED AND ENCOURAGED.

- A COMMITMENT TO WELCOME STUDENTS FROM VARIOUS CULTURES, BACKGROUNDS,  
EDUCATIONAL EXPERIENCES AND AGES TO ENHANCE DIVERSITY AND CONTRIBUTE TO  
THE LEARNING COMMUNITY.

- A COMMITMENT TO DEVELOP STUDENTS WHO WILL EXHIBIT INTEGRITY, BOTH  
PERSONALLY AND PROFESSIONALLY, BASED UPON THE SCRIPTURAL CALLING OF  
JESUS CHRIST FOR ALL OF LIFE.

### INSTITUTIONAL GOALS

WAYNESBURG UNIVERSITY SEEKS TO:

FOR STUDENTS

- PREPARE STUDENTS AT BOTH THE UNDERGRADUATE AND GRADUATE LEVELS WITH  
THE KNOWLEDGE, SKILLS AND VALUES NECESSARY FOR THE VOCATIONS TO WHICH  
THEY ARE CALLED BY GOD.

Name of the organization

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- CULTIVATE THE ABILITY OF STUDENTS TO THINK CRITICALLY AND TO APPLY THESE SKILLS IN LIFELONG SCHOLARSHIP AND ETHICAL DECISION MAKING.
- DEVELOP STUDENTS WHO PRACTICE EFFECTIVE COMMUNICATION SKILLS IN BOTH THE SPOKEN AND WRITTEN WORD IN MANY DIFFERENT CONTEXTS.
- EDUCATE STUDENTS TO APPLY PROCESSES OF SCIENTIFIC INQUIRY AND QUANTITATIVE REASONING SKILLS IN EXAMINING BOTH INFORMATION AND THEORETICAL MODELS.
- PROVIDE STUDENTS WITH OPPORTUNITIES TO RECOGNIZE LIFESTYLES, TRADITIONS AND RITUALS OF DIVERSE CULTURES.
- EQUIP STUDENTS TO EXAMINE AND EMPLOY INFORMATION RESOURCES AND TECHNOLOGIES WITH WISDOM AND FAITHFULNESS.
- NURTURE STUDENTS' USE OF THEIR CREATIVE ABILITIES AND THEIR APPRECIATION OF AESTHETIC EXPRESSIONS OF OTHERS.
- CHALLENGE STUDENTS TO EXCEL IN SCHOLARSHIP, RESEARCH AND INDEPENDENT ACADEMIC INQUIRY WITHIN THE BROAD CONTEXT OF THE LIBERAL ARTS TRADITION.
- EDUCATE STUDENTS WITH DEPTH OF KNOWLEDGE IN ONE OF THE ACADEMIC AND APPLIED DISCIPLINES THROUGH INSTRUCTION AND RESEARCH AT EITHER THE UNDERGRADUATE OR GRADUATE LEVEL.
- ENGAGE STUDENTS TO BE SERVANTS AND CITIZENS IN THEIR LOCAL COMMUNITIES AND TO TAKE RESPONSIBILITY FOR INVOLVEMENT IN THE WORLD IN WHICH THEY LIVE.

WAYNESBURG UNIVERSITY SEEKS TO:FOR THE CAMPUS COMMUNITY

- FOSTER A CHRISTIAN LEARNING COMMUNITY WHERE STUDENTS ARE CHALLENGED AND ENCOURAGED TO DEVELOP AS PEOPLE THROUGH A VARIETY OF CURRICULAR AND

Name of the organization

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CO-CURRICULAR PROGRAMS.

- NURTURE A CAMPUS ENVIRONMENT WHERE THE SPIRITUAL DEVELOPMENT OF STUDENTS, FACULTY AND STAFF IS AFFIRMED THROUGH PROGRAMS AND RESOURCES.
- MAINTAIN AN ENVIRONMENT CHARACTERIZED BY FAIRNESS AND JUSTICE AS EXPRESSED THROUGH INSTITUTIONAL POLICIES AND PROCEDURES.
- MAKE AVAILABLE CRITICAL AND EMERGING INFORMATIONAL, PHYSICAL AND TECHNOLOGY RESOURCES NECESSARY TO SUPPORT THE EDUCATION AND RESEARCH OF A LEARNING COMMUNITY.
- PROVIDE EFFECTIVE ACADEMIC SUPPORT SERVICES THAT WILL ENCOURAGE AND FACILITATE INDIVIDUAL EDUCATIONAL ACHIEVEMENT FOR ALL STUDENTS.
- ADDRESS THE CHANGING EDUCATIONAL AND CULTURAL NEEDS OF THE LOCAL REGION THROUGH EDUCATIONAL DEGREES, INSTRUCTIONAL PROGRAMS, UTILIZATION OF CAMPUS AND GRADUATE CENTER RESOURCES AND STRATEGIC PARTNERSHIPS.
- EFFECTIVELY MANAGE FISCAL AND HUMAN RESOURCES TO PROVIDE AFFORDABLE OPPORTUNITIES FOR CHRISTIAN HIGHER EDUCATION.
- EXHIBIT RESPONSIBLE CARE FOR THE CREATION THROUGH THE INSTITUTION'S POLICIES AND PRACTICES.

FORM 990, PART VI, SECTION B, LINE 11: .THE AUDIT AND FINANCE COMMITTEE REVIEWED THE RETURN PRIOR TO SUBMISSION TO THE IRS

FORM 990, PART VI, SECTION B, LINE 12C: BOTH BOARD MEMBERS AND SENIOR STAFF COMPLETE A CONFLICT OF INTEREST FORM EACH YEAR AND SUBMIT IT TO THE BOARD CHAIR. SENIOR STAFF ARE RESPONSIBLE FOR MONITORING FACULTY AND STAFF IN ANY AGREEMENTS THAT THE UNIVERSITY ENTERS INTO WITH THOSE INDIVIDUALS.

CONFLICTS WILL BE HANDLED BY THE PRESIDENT AND THE BOARD OF TRUSTEES ALONG WITH UNIVERSITY COUNCIL. THEY WILL BE HANDLED AND RESOLVED ON A

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CASE-BY-CASE BASIS.

FORM 990, PART VI, SECTION B, LINE 15: THE BOARD COMPENSATION COMMITTEE REVIEWS THE PERFORMANCE OF THE CEO, COMPARATIVE PAY STATISTICS AS WELL AS THE CEO'S MULTI-YEAR CONTRACT IN DETERMINING COMPENSATION. THE CEO REVIEWS PERFORMANCE AND COMPARATIVE PAY STATISTICS FOR ALL VICE PRESIDENTIAL AND HIGHER POSITIONS.

FORM 990, PART VI, SECTION C, LINE 19: UPON REQUEST, THE ORGANIZATION WILL MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC.

FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS:

<u>NET UNREALIZED LOSSES ON INVESTMENTS:</u>	<u>-2,236,440.</u>
<u>PASS-THROUGH INCOME NOT RECORDED ON BOOKS</u>	<u>166,596.</u>
<u>TOTAL TO FORM 990, PART XI, LINE 5</u>	<u>-2,069,844.</u>

AUDIT COMMITTEE RESPONSIBILITIES

THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR

FORM 990, PART VIII, COLUMN C, LINE 3:

AMENDED RETURN

RETURN AMENDED TO INCLUDE SCHEDULE K-1 FROM NEW BOSTON INSTITUTIONAL FUND LP, VII (EIN: 20-5713362) INADVERTENTLY OMITTED FROM RETURN AS ORIGINALLY FILED