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Form 990  Department of the Treasury Internal Revenue Service	<h1>Return of Organization Exempt From Income Tax</h1> <p>Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)</p> <p>▶ The organization may have to use a copy of this return to satisfy state reporting requirements</p>	OMB No 1545-0047 <div>2012</div> <p>Open to Public Inspection</p>

A For the 2012 calendar year, or tax year beginning 07-01-2012 , 2012, and ending 06-30-2013




B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization MORAVIAN COLLEGE		D Employer identification number 24-0795460	
	Doing Business As			
	Number and street (or P O box if mail is not delivered to street address) 1200 Main Street	Room/suite	E Telephone number (610) 861-1300	
	City or town, state or country, and ZIP + 4 Bethlehem, PA 18018			
			G Gross receipts \$ 105,864,535	
F Name and address of principal officer Mark Reed Moravian College 1200 Main Street Bethlehem, PA 18018		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶		
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (Insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
J Website: ▶ www.moravian.edu				
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 1933	M State of legal domicile PA	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities To operate an independent, residential and coeducational liberal arts College and Theological Seminary affiliated with the Moravian Church in America Moravian College delivers a values-based liberal arts education in a caring environment Located in Bethlehem, Pennsylvania, it traces its founding to 1742 and is recognized as America's sixth-oldest college		
	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	52
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	45
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	1,497
6 Total number of volunteers (estimate if necessary)	6	865	
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	-38,601	
b Net unrelated business taxable income from Form 990-T, line 34	7b	-46,051	
Revenue		Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h)	6,815,514	6,288,483
	9 Program service revenue (Part VIII, line 2g)	59,143,315	58,594,405
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,423,673	4,275,759
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,810,630	4,698,173
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	71,193,132	73,856,820
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	21,296,929	21,799,011
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	31,414,729	31,606,203
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) <input checked="" type="checkbox"/> 1,297,640		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	18,345,900	17,694,881
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	71,057,558	71,100,095
	19 Revenue less expenses Subtract line 18 from line 12	135,574	2,756,725
	Net Assets or Fund Balances		Beginning of Current Year
20 Total assets (Part X, line 16)		197,247,831	213,026,167
21 Total liabilities (Part X, line 26)		39,006,269	48,286,492
22 Net assets or fund balances Subtract line 21 from line 20		158,241,562	164,739,675

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	<div> <div></div> <div>Signature of officer</div> </div>				<div> <div></div> <div>2014-02-06</div> </div>		
	<div> <div></div> <div>Mark F Reed VP of Finance & Administration</div> </div> <div>Type or print name and title</div>						
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name 					Firm's EIN 	
	Firm's address 					Phone no	

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

Part III

Statement of Program Service Accomplishments

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

1

Briefly describe the organization’s mission

Moravian College is a residential, liberal arts college, located in Bethlehem, Pennsylvania, that draws on the Moravian traditions of community, engagement in the world, and balance among body, mind, and spirit in the life of the individual The College seeks to develop in students of all backgrounds the capacity to learn, reflect, reason, communicate, and act with integrity as individuals and in association with others This education prepares men and women for advanced study and continuous learning, individual achievement, and leadership and service for the common good

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

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?














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 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 \$ 53,267,167 including grants of \$ 21,506,445) (Revenue \$ 53,064,697)
	Liberal Arts College During the year ending June 30, 2013, Moravian College operated an independent, residential liberal arts college affiliated with the Moravian Church in America The College offered undergraduate and graduate programs to prepare men and women for advanced study and continuous learning, individual achievement, and leadership and service for the common good Moravian College and its Theological Seminary educate a diverse group of students from a a variety of socioeconomic, religious, racial and ethnic backgrounds During the year ended June 30, 2013, the College had enrollment of 1,496 full-time equivalent students in the undergraduate program, and 128 full-time equivalent students in the graduate programs
4b	(Code) (Expenses \$ 1,676,671 including grants of \$ 292,566) (Revenue \$ 875,529)
	Theological Seminary Moravian College's Theological Seminary, rooted in the Moravian faith tradition, offered graduate degrees and continuing education programs to prepare men and women for effective leadership and service in congregational, counseling, teaching and other ministries Average full-time equivalent enrollment for the year ending June 30, 2013 was 52
4c	(Code) (Expenses \$ 7,111,480 including grants of \$ 0) (Revenue \$ 9,399,919)
	Auxiliary Enterprises Moravian College provides textbooks, educational materials and supplies through its bookstore, living accommodations through its dormitories and provides nutritious meals through its food services to the students listed Part III, line 4a and 4b
4d	Other program services (Describe in Schedule O)
	(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)
4e	Total program service expenses 62,055,318

Part IV Checklist of Required Schedules

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

Part IV

Checklist of Required Schedules (continued)

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

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.	2,916	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		Yes	
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.	1,497	
2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		Yes	
3b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		Yes	
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)?		Yes	
b If "Yes," enter the name of the foreign country: BD, CJ 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?			No
5b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			No
5c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			
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 as charitable contributions?			No
6b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
7 Organizations that may receive deductible contributions under section 170(c).			
7a 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?		Yes	
7b If "Yes," did the organization notify the donor of the value of the goods or services provided?		Yes	
7c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		Yes	
7d If "Yes," indicate the number of Forms 8282 filed during the year.		2	
7e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			No
7f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			No
7g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
7h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			
9 Sponsoring organizations maintaining donor advised funds.			
9a Did the organization make any taxable distributions under section 4966?			
9b Did the organization make a distribution to a donor, donor advisor, or related person?			
10 Section 501(c)(7) organizations. Enter			
10a Initiation fees and capital contributions included on Part VIII, line 12.			
10b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.			
11 Section 501(c)(12) organizations. Enter			
11a Gross income from members or shareholders.			
11b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
12b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
13a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.			
13b 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.			
13c Enter the amount of reserves on hand.			
14a Did the organization receive any payments for indoor tanning services during the tax year?			No
14b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.			

Part VI

Governance, Management, and Disclosure

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	52	
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			
b	Enter the number of voting members included in line 1a, above, who are independent	45	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	Yes
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	No
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?	7a	No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

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?	10a	No
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?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	Yes
b	Other officers or key employees of the organization	15b	Yes
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	No
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?	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 Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)	
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization	Amy Johnson 1200 Main Street Bethlehem, PA (610) 861-1304

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

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

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount 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, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

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

[illegible]

Part VII

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	1,715,075	0	600,088

\$100,000 of reportable compensation from the organization▶11

3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3		No
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? <i>If "Yes," complete Schedule J for such individual</i>	4	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5		No

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
St Lukes Hospital School of Nursing 801 Ostrum Street Bethlehem PA 18015	Clinical instruction services for nursing students	936,355
Sodexo Inc & Affiliates 4880 Paysphere Circle Chicago IL 60674	Contract food service management	253,894
Landmark Painting & Wallcoverings 486 Lark Street Nazareth PA 18064	Painting	170,775
St Luke's Hospital Health Center 153 Brodhead Road Bethlehem PA 18017	Health Center fee	143,398
Mercer Investment Consulting PO Box 730182 Dallas TX 753730182	Investment consulting	124,612
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 ►9		

Part VIII

Statement of Revenue

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

			(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	1a	Federated campaigns	1a0			
	b	Membership dues	1b0			
	c	Fundraising events	1c60,119			
	d	Related organizations	1d0			
	e	Government grants (contributions)	1e840,694			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f5,387,670			
	g	Noncash contributions included in lines 1a-1f \$	701,712			
	h	Total. Add lines 1a-1f	6,288,483			
Program Service Revenue	Business Code					
	2a	Tuition and Fees	61131052,642,404	52,642,404	0	0
	b	Dormitory Fees and Rentals	6113105,887,859	5,887,859	0	0
	c	Federal Admin Reimbursement	611310-15,538	-15,538	0	0
	d	Misc Education Program Fees	61131049,721	49,721	0	0
	e	Athletic Receipts	61131022,509	22,509	0	0
	f	All other program service revenue	7,450	0	7,450	0
	g	Total. Add lines 2a-2f	58,594,405			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	1,913,531	0	0	1,913,531
	4	Income from investment of tax-exempt bond proceeds	0	0	0	0
	5	Royalties	0	0	0	0
	6a	Gross rents	(i) Real	(ii) Personal		
		b Less rental expenses				
		c Rental income or (loss)	0	0		
	d	Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
			32,620,273	0		
		b Less cost or other basis and sales expenses	30,194,100	63,945		
		c Gain or (loss)	2,426,173	-63,945		
	d	Net gain or (loss)	2,362,228	0	0	2,362,228
	8a	Gross income from fundraising events (not including \$ 60,119 of contributions reported on line 1c) See Part IV, line 18				
		a	17,120			
	b	Less direct expenses	b26,086			
	c	Net income or (loss) from fundraising events	-8,966		0	-8,966
	9a	Gross income from gaming activities See Part IV, line 19				
		a				
	b	Less direct expenses	b			
	c	Net income or (loss) from gaming activities				
	10a	Gross sales of inventory, less returns and allowances				
		a	5,235,644			
	b	Less cost of goods sold	b1,723,584			
	c	Net income or (loss) from sales of inventory	3,512,060	3,512,060	0	0
	Miscellaneous Revenue		Business Code			
	11a	Student fees and fines	611310129,970	129,970	0	0
	b	Miscellaneous	6113101,111,160	1,111,160	0	0
	c	Passthrough entity income	900000-46,051	0	-46,051	0
	d	All other revenue	0	0	0	0
	e	Total. Add lines 11a-11d	1,195,079			
	12	Total revenue. See Instructions	73,856,820	63,340,145	-38,601	4,266,793

Part IX

Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.				
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.	21,799,011	21,799,011		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	1,637,400	713,577	705,101	218,722
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0			
7	Other salaries and wages.	23,049,629	19,658,028	2,696,269	695,332
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	1,719,003	1,447,843	215,322	55,838
9	Other employee benefits.	3,608,471	3,077,147	450,129	81,195
10	Payroll taxes.	1,591,700	1,303,824	228,591	59,285
11	Fees for services (non-employees):				
a	Management.	465,871	465,871		
b	Legal.	40,503		40,503	
c	Accounting.	67,766		67,766	
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.	207,421		207,421	
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	221,739	102,527	119,212	
12	Advertising and promotion.	233,608	99,216	134,392	
13	Office expenses.	1,390,714	1,032,998	261,811	95,905
14	Information technology.	939,646	264,896	674,750	
15	Royalties.				
16	Occupancy.	3,329,541	2,846,632	482,909	
17	Travel.	744,247	670,445	46,564	27,238
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.				
20	Interest.	1,097,985	837,675	260,310	
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	3,713,956	3,378,963	334,993	
23	Insurance.	234,722	139,218	95,504	
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	Food Service	399,461	399,461	0	0
b	Student Government	374,048	374,048	0	0
c	Athletics Program Costs	514,663	514,663	0	0
d	Grounds Maintenance	251,948	251,948	0	0
e	All other expenses	3,467,042	2,677,327	725,590	64,125
25	Total functional expenses. Add lines 1 through 24e.	71,100,095	62,055,318	7,747,137	1,297,640
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

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

☐

				(A)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing		7,221	1	6,987
	2	Savings and temporary cash investments		15,339,526	2	24,511,581
	3	Pledges and grants receivable, net		3,313,490	3	2,260,551
	4	Accounts receivable, net		1,005,554	4	1,290,725
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		0	5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		0	6	0
	7	Notes and loans receivable, net		1,000,000	7	1,000,000
	8	Inventories for sale or use		23,726	8	27,567
	9	Prepaid expenses and deferred charges		3,127,979	9	2,364,835
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 148,241,996			
	b	Less accumulated depreciation	10b 68,108,657	75,844,342	10c	80,133,339
	11	Investments—publicly traded securities		57,074,911	11	57,380,805
	12	Investments—other securities See Part IV, line 11		29,637,421	12	26,868,852
	13	Investments—program-related See Part IV, line 11		2,129,711	13	1,971,886
	14	Intangible assets		0	14	0
	15	Other assets See Part IV, line 11		8,743,950	15	15,209,039
	16	Total assets. Add lines 1 through 15 (must equal line 34)		197,247,831	16	213,026,167
Liabilities	17	Accounts payable and accrued expenses		3,715,609	17	4,585,416
	18	Grants payable		0	18	0
	19	Deferred revenue		1,356,110	19	1,067,556
	20	Tax-exempt bond liabilities		30,104,454	20	38,835,463
	21	Escrow or custodial account liability Complete Part IV of Schedule D		0	21	0
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		0	22	0
	23	Secured mortgages and notes payable to unrelated third parties		0	23	0
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0
	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		3,830,096	25	3,798,057
	26	Total liabilities. Add lines 17 through 25		39,006,269	26	48,286,492
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		75,135,006	27	76,223,062
	28	Temporarily restricted net assets		24,264,423	28	27,989,104
	29	Permanently restricted net assets		58,842,133	29	60,527,509
	Organizations that do not follow SFAS 117 (ASC 958), 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		158,241,562	33	164,739,675
	34	Total liabilities and net assets/fund balances		197,247,831	34	213,026,167

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	73,856,820
2	Total expenses (must equal Part IX, column (A), line 25)	2	71,100,095
3	Revenue less expenses Subtract line 2 from line 1	3	2,756,725
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	158,241,562
5	Net unrealized gains (losses) on investments	5	4,062,306
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	1,181
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-322,099
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	164,739,675

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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	Yes	

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization MORAVIAN COLLEGE	Employer identification number 24-0795460
--	--

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 - Non-functionally integrated
- 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 monetary support
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage			
14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14		
15 Public support percentage for 2011 Schedule A, Part II, line 14	15		
16a 33 1/3% support test—2012. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			▶
b 33 1/3% support test—2011. 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			▶
17a 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization			▶
b 10%-facts-and-circumstances test—2011. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization			▶
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			▶

Part IIISupport 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2012. 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—2011. 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 ▶		

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

Facts And Circumstances Test

Explanation

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
MORAVIAN COLLEGE

Employer identification number
24-0795460

Part I

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	
	<div><input type="checkbox"/> Yes</div> <div><input type="checkbox"/> No</div>	
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?	
	<div><input type="checkbox"/> Yes</div> <div><input type="checkbox"/> No</div>	

Part II

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

1

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

☐ Preservation of land for public use (e g , recreation or education)

☐ Preservation of an historically important land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

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

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

3

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

4

Number of states where property subject to conservation easement is located ▶_____

5

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

☐ Yes

☐ No

6

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

7

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

8

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

☐ Yes

☐ No

9

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

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a

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

b

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

(i)

Revenues included in Form 990, Part VIII, line 1

▶ \$ 85,042

(ii)

Assets included in Form 990, Part X

▶ \$ 4,202,208

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

▶ \$ 0

b

Assets included in Form 990, Part X

▶ \$ 0

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

Cat No 52283D

Schedule D (Form 990) 2012

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

3

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

a

☒ Public exhibition

b

☐ Scholarly research

c

☒ Preservation for future generations

d

☒ Loan or exchange programs

e

☐ Other

4

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

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☒ No

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

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

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

	Amount
1c	
1d	
1e	
1f	

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b

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

☐

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

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance	84,146,237	84,070,577	67,204,747	63,031,771	81,853,433
b Contributions	2,011,902	4,072,544	8,179,246	3,524,590	3,379,894
c Net investment earnings, gains, and losses	8,203,490	-44,477	12,738,786	5,196,494	-17,989,319
d Grants or scholarships	1,372,978	1,374,890	1,295,782	1,314,031	1,239,518
e Other expenditures for facilities and programs	2,297,544	2,370,722	2,509,399	3,052,532	2,972,720
f Administrative expenses	207,422	206,795	247,021	181,545	0
g End of year balance	90,483,685	84,146,237	84,070,577	67,204,747	63,031,770

2

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

a

Board designated or quasi-endowment ▶ 18 %

b

Permanent endowment ▶ 82 %

c

Temporarily restricted endowment ▶ 0 %

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

3a(i) Yes

No

(ii) related organizations

3a(ii)

No

b

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

3b

4

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

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	0	4,946,706		4,946,706
b Buildings	0	91,748,888	37,247,514	54,501,374
c Leasehold improvements	0	0	0	0
d Equipment	0	23,399,764	20,152,114	3,247,650
e Other	0	28,146,638	10,709,029	17,437,609
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				80,133,339

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return				
1	Total revenue, gains, and other support per audited financial statements	1		57,340,265
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains on investments	2a	4,062,306	
b	Donated services and use of facilities	2b	0	
c	Recoveries of prior year grants	2c	0	
d	Other (Describe in Part XIII)	2d	-22,159,711	
e	Add lines 2a through 2d	2e		-18,097,405
3	Subtract line 2e from line 1	3		75,437,670
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	207,421	
b	Other (Describe in Part XIII)	4b	-1,788,271	
c	Add lines 4a and 4b	4c		-1,580,850
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5		73,856,820
Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return				
1	Total expenses and losses per audited financial statements	1		50,843,333
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a	0	
b	Prior year adjustments	2b	0	
c	Other losses	2c	0	
d	Other (Describe in Part XIII)	2d	1,749,670	
e	Add lines 2a through 2d	2e		1,749,670
3	Subtract line 2e from line 1	3		49,093,663
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	207,421	
b	Other (Describe in Part XIII)	4b	21,799,011	
c	Add lines 4a and 4b	4c		22,006,432
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5		71,100,095

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

Identifier	Return Reference	Explanation
SchD_P03_S00_L04	Schedule D, Part III, Line 4	The College's permanent collection consists of art works in varying media (painting, prints, sculpture, digital, etc) The collection, as well as other traveling exhibitions, are displayed in the Payne Gallery of the College. The Payne Gallery promotes the power of the arts to inspire and educate people and to enrich their lives. To this purpose, the Payne Gallery builds and maintains exemplary art collections and produces a wide variety of challenging and innovative exhibitions, and stimulating educational programs. As an integral part of the College, the Payne Gallery advances teaching and learning and is conceived as an extension of undergraduate students' education in art by exposing them to styles and techniques which they do not learn in the classroom. In addition, the Payne Gallery serves as a catalyst for creative engagement between the College and diverse local, state and national audiences.
SchD_P05_S00_L04	Schedule D, Part V, Line 4	The College's endowment consists of over 470 individual funds established for a variety of purposes. It includes both donor-restricted endowment funds and funds designated by the Board of Trustees to function as endowments. As required by authoritative guidance, net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.
SchD_P11_S00_L02d	Schedule D, Part XI, Line 2d	Student grants of \$21,799,011 and Change in split-interest agreements -\$360,700.
SchD_P11_S00_L04b	Schedule D, Part XI, Line 4b	Cost of good sold \$1,723,584, Special Fund-raising event costs \$26,086, Unrelated business income loss from 990T -\$38,061.
SchD_P12_S00_L02d	Schedule D, Part XII, Line 2d	Cost of goods sold \$1,723,584, Special fundraising events expenses \$26,086.
SchD_P12_S00_L04b	Schedule D, Part XII, Line 4b	Student Grants \$21,799,011.

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

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

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
MORAVIAN COLLEGE

Employer identification number
24-0795460

Part I		YES	NO
<div>1</div> 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?	1	Yes	
	2	Yes	
	3	Yes	
	4a	Yes	
<div>2</div> 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?	4b	Yes	
	4c	Yes	
	4d	Yes	
	5a		No
<div>3</div> 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			

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

Identifier	Return Reference	Explanation
SchE_P01_S00_L03	Schedule E, Part I, Line 3	The Prospectus, which lists Moravian College's non-discriminatory policy in detail, is given to every prospective student who inquires about admission
SchE_P01_S00_L06	Schedule E, Part I, Line 6	The College has bonded indebtedness from Federal agencies for two dormitories. The College also receives National Science Foundation Grants, National Endowment for the Humanities Grants and a National Park Service Grant. Students attending the College participate in Federal Family Education Loan, Direct Student Loan, Perkins Loan, Pell Grant, Supplemental Educational Opportunity Grant, Federal work study programs, the Academic Competitiveness Grant and the National Smart Grant.

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2012

Open to Public
Inspection

Name of the organization
MORAVIAN COLLEGE

Employer identification number
24-0795460

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 the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States.
- 3 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
See Add'l Data					
3a Sub-total					
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)	0	0			6,423,655

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)

- 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 501(c)(3) equivalency letter ▶
- 3 Enter total number of other organizations or entities ▶

Part III

[illegible]

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, 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

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

[illegible]

Additional Data

Software ID: 12000197
Software Version: v1.00
EIN: 24-0795460
Name: MORAVIAN COLLEGE

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
Central America and the Caribbean	0	0	Investments		6,167,351
Central America and the Caribbean	0	0	Program Services	Study abroad & educational travel	30,655
East Asia and the Pacific	0	0	Program Services	Study abroad & educational travel	14,120

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
Europe (including Iceland and Greenland)	0	0	Program Services	Study abroad & educational travel	151,820
South America	0	0	Program Services	Study abroad & educational travel	43,709
Sub-Saharan Africa	0	0	Program Services	Study abroad & educational travel	16,000

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>Moravian Golf Classic</u> (event type)	 (event type)	 (total number)	(add col (a) through col (c))
Revenue	1	Gross receipts	77,239		77,239
	2	Less Contributions	60,119		60,119
	3	Gross income (line 1 minus line 2)	17,120		17,120
Direct Expenses	4	Cash prizes	0		0
	5	Noncash prizes	2,274		2,274
	6	Rent/facility costs	17,412		17,412
	7	Food and beverages	750	0	750
	8	Entertainment	0	0	0
	9	Other direct expenses	5,650		5,650
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶			
	11	Net income summary Combine line 3, column (d), and line 10 ▶			
					(26,086)
					-8,966

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1	Gross revenue			
	2	Cash prizes			
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
Direct Expenses	6	Volunteer labor			
	7	Direct expense summary Add lines 2 through 5 in column (d) ▶			
	8	Net gaming income summary Combine lines 1 and 7 in column (d) ▶			

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain _____

Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in



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

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

Name 

Address 

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No


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

c If "Yes," enter name and address 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 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).

Identifier	Return Reference	Explanation
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Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
MORAVIAN COLLEGE

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

2012

Open to Public
Inspection

Employer identification number
24-0795460

Part I General Information on Grants and Assistance

1

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

☒ Yes ☐ No

2

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

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

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

2

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

▶

3

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

▶

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
(1) Scholarships and grants for various students	1523	21,799,011			

Part IV

Supplemental Information.

Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information

Identifier	Return Reference	Explanation
SchI_P01_S00_L02	Schedule I, Part I, Line 2	Moravian College follows state and federal regulation in administering scholarship and grants as well as institutional policy when administering college funds. Moravian follows federal methodology to determine financial need for awarding federal funds and institutional methodology in awarding need-based institutional funds. All students applying for financial aid follow an annual application process completing the free application for federal student aid (FAFSA) and an institutional application. Files are reviewed for conflicting information and to complete required verification of application data. Moravian credits all financial aid awards directly to students' receivable account offsetting charges for tuition and fees. Changes in student enrollment status are reviewed to ensure that students remain eligible for financial aid and awards are adjusted as necessary. Any refunds from student accounts are done in compliance with state and federal regulations.

Schedule J (Form 990) <div>Department of the Treasury Internal Revenue Service</div>	<div>Compensation Information</div> <div>For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees</div> <div>▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.</div> <div>▶ Attach to Form 990. ▶ See separate instructions.</div>	OMB No 1545-0047
		2012
		Open to Public Inspection

Name of the organization MORAVIAN COLLEGE	Employer identification number 24-0795460
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Part I	Questions Regarding Compensation		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items			
	<div><input type="checkbox"/> First-class or charter travel</div> <div><input type="checkbox"/> Travel for companions</div> <div><input type="checkbox"/> Tax idemnification and gross-up payments</div> <div><input type="checkbox"/> Discretionary spending account</div>	<div><input checked="" type="checkbox"/> Housing allowance or residence for personal use</div> <div><input type="checkbox"/> Payments for business use of personal residence</div> <div><input checked="" type="checkbox"/> Health or social club dues or initiation fees</div> <div><input checked="" type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div>		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	Yes	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III			
	<div><input checked="" type="checkbox"/> Compensation committee</div> <div><input checked="" type="checkbox"/> Independent compensation consultant</div> <div><input type="checkbox"/> Form 990 of other organizations</div>	<div><input type="checkbox"/> Written employment contract</div> <div><input checked="" type="checkbox"/> Compensation survey or study</div> <div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div>		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	4a		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	5a		No
b	Any related organization?	5b		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	6a		No
b	Any related organization?	6b		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7		No
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1)The Rev Dr Christopher M Thomforde President/College & Seminary Trustee	(i)	226,957	0	21,278	24,908	36,343	309,486	
	(ii)	0	0	0	0	0	0	0
(2)Gary A Carney VP Institutional Advancement	(i)	138,569	0	1,521	14,253	66,204	220,547	0
	(ii)	0	0	0	0	0	0	0
(3)Gordon Weil VP Academic Affairs/Dean	(i)	136,413	0	1,139	14,076	12,208	163,836	0
	(ii)	0	0	0	0	0	0	0
(4)John R Dilendik Professor Education	(i)	110,881	0	560	9,252	48,198	168,891	0
	(ii)	0	0	0	0	0	0	0

Part IIISupplemental 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.

Identifier	Return Reference	Explanation
SchJ_P01_S00_L01a	Schedule J, Part I, Line 1a	Moravian College provides housing, which is leased by the College, to the President of the College. The house is adjacent to the campus and the College requires, as a condition of employment, that the President reside there. Accordingly, this is not taxable income. College owned housing is also provided to the Academic Dean of the College. This house is on campus and is provided to the Academic Dean as a condition of employment. Accordingly, it is not taxable income. Also, the College maintains a social club membership in the name of the President; the social club is used by the President for business use only. The college provides limited housekeeping services for the President and Academic Dean relative to college functions. Accordingly, the social club membership and limited housekeeping services are not included in taxable income.
SchJ_P01_S00_L03	Schedule J, Part I, Line 3	These items are contemplated in an employment contract instead of through College policy. In the case of the President, outside counsel reviewed the employment contract and the Board of Trustees approved it. In the case of the Academic Dean, outside counsel reviewed the employment contract and the President approved it.

Schedule K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
MORAVIAN COLLEGE

Employer identification number
24-0795460

Part I

Bond Issues

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A Pennsylvania Higher Education Facilities Authority	23-2243852	70917N6U3	06-16-2005	4,632,313	Refunding of callable 1994 tax-exempt bonds		X		X		X
B Northampton County Industrial Development Authority	23-1971754	66353LBJ5	05-19-2011	5,000,000	Renovations to existing campus facilities & construction of new fitness center		X		X		X
C Northampton County General Purpose Authority	23-1971754	66353LBQ9	04-04-2012	22,522,097	Refunding of callable 1999 and 2001 tax-exempt bonds		X		X		X
D Northampton General Purpose Authority	23-1971754	66353LCC9	01-31-2013	9,999,015	Renovations to existing Hall of Science academy facility		X		X		X

Part II

Proceeds

		A		B		C		D	
1	Amount of bonds retired	0		0		0		0	
2	Amount of bonds legally defeased	0		0		0		0	
3	Total proceeds of issue	4,632,313		5,000,000		22,522,097		9,999,015	
4	Gross proceeds in reserve funds	11,675		0		1,925,000		0	
5	Capitalized interest from proceeds	0		0		0		0	
6	Proceeds in refunding escrows	4,494,500		0		20,339,804		0	
7	Issuance costs from proceeds	55,694		62,545		257,293		0	
8	Credit enhancement from proceeds	70,444		0		0		171,101	
9	Working capital expenditures from proceeds	0		0		0		0	
10	Capital expenditures from proceeds	0		4,937,455		0		9,827,914	
11	Other spent proceeds	0		0		0		0	
12	Other unspent proceeds	0		0		0		0	
13	Year of substantial completion	2005		2012		2012		2013	
14	Were the bonds issued as part of a current refunding issue?	Yes	No	Yes	No	Yes	No	Yes	No
		X			X	X			X
15	Were the bonds issued as part of an advance refunding issue?		X		X		X		X
16	Has the final allocation of proceeds been made?	X		X		X		X	
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X		X	

Part III

Private Business Use

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

Part III

Private Business Use (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?	X			X		X		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?	X							
c	Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		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	0%		0%		0 0%		0%	
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government	0%		0%		0%		0%	
6	Total of lines 4 and 5	0%		0%		0 0%		0%	
7	Does the bond issue meet the private security or payment test?		X		X		X		X
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		X
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of	%		%		%		%	
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X		X		X		X	

Part IV

Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T?		X		X		X		X
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X		X		X		X
b	Exception to rebate?		X	X			X	X	
c	No rebate due?	X			X	X			X
	If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X		X		X		X
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		X
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was a hedge terminated?								

Part IV

Arbitrage (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6	Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
7	Has the organization established written procedures to monitor the requirements of section 148?	X		X		X		X	

Part V

Procedures To Undertake Corrective Action

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has 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?		X		X		X		X

Part VI

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

Identifier	Return Reference	Explanation
SchK_P04_S00_L02c	Schedule K, Part IV, Line 2c	PHEFA 2005 Bonds arbitrage computation performed on 6/30/2013 NCGPA 2012 Bonds arbitrage computation performed on 4/4/2013 Part V Procedures were adopted in fiscal year 2013/2014 No violations have been identified

Schedule K (Form 990)	<div>Supplemental Information on Tax Exempt Bonds</div> <div>▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.</div> <div>▶ Attach to Form 990. ▶ See separate instructions.</div>		OMB No 1545-0047
			2012
			Open to Public Inspection

Department of the Treasury Internal Revenue Service	Name of the organization MORAVIAN COLLEGE	Employer identification number 24-0795460
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Part I Bond Issues											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No

Part II		Proceeds							
		A		B		C		D	
1	Amount of bonds retired								
2	Amount of bonds legally defeased								
3	Total proceeds of issue								
4	Gross proceeds in reserve funds								
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrows								
7	Issuance costs from proceeds								
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds								
11	Other spent proceeds								
12	Other unspent proceeds								
13	Year of substantial completion								
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?								
15	Were the bonds issued as part of an advance refunding issue?								
16	Has the final allocation of proceeds been made?								
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?								

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

Part III

Private Business Use (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?								
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?								
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	Does the bond issue meet the private security or payment test?								
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?								
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?								

Part IV

Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T?								
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?								
b	Exception to rebate?								
c	No rebate due?								
	If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?								
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?								
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was a hedge terminated?								

Part IV

Arbitrage (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?								
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6	Were any gross proceeds invested beyond an available temporary period?								
7	Has the organization established written procedures to monitor the requirements of section 148?								

Part V

Procedures To Undertake Corrective Action

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has 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?								

Part VI

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

Identifier	Return Reference	Explanation
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Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2012

Open to Public Inspection

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

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

Name of the organization
MORAVIAN COLLEGE

Employer identification number

24-0795460

Part I

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

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

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 ▶ \$

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

Part II

Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

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

Part III

Grants or Assistance Benefitting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1) Various Individuals	Trustees	69,006	Financial Aid	Financial assistance for attending Moravian College

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

Part V Supplemental Information

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

Identifier	Return Reference	Explanation
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SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
MORAVIAN COLLEGE

Employer identification number
24-0795460

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art	X	3	85,042	Fair Market Value
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	10	187,658	Fair Market Value
10 Securities—Closely held stock	X	1	370,928	Fair Market Value
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 ► (Trustee Travel)	X	4	5,240	Fair Market Value
26 Other ► (Athletic Training Services)	X	1	40,800	Fair Market Value
27 Other ► (Equipment Credit)	X	1	9,373	Fair Market Value
28 Other ► (Event Hosting)	X	1	2,671	Fair Market Value
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	2		
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?	30a	Yes	No	
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?	31	Yes		
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		No	
b If "Yes," describe in Part II				
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II				

Part II

Supplemental Information. 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.

Identifier	Return Reference	Explanation
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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2012

**Open to Public
Inspection**

Name of the organization MORAVIAN COLLEGE	Employer identification number 24-0795460
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Identifier	Return Reference	Explanation
F990_P06_S0A_L02	Form 990, Part VI, Section A, Line 2	Sally Breidegam Miksiewicz (College Trustee) and Delight E. Breidegam (College Trustee) have a family relationship. Michael Ellis (College Trustee), Anne Reid (College Treasurer) and Dr. Richard Kingston, Jr. (College Trustee) have a business relationship.

Identifier	Return Reference	Explanation
F990_P06_S0B_L11b	Form 990, Part VI, Section B, Line 11b	<p>Moravian College and Theological Seminary ("Institution") recognize that the governance role of its respective Board of Trustees includes the annual review of the Form 990. Accordingly, the Institution requires review of the Form 990 by the Boards prior to its filing on an annual basis. The review process includes the opportunity for Board members to provide feedback and requires documented responses from management that address Board member questions and concerns. The process, as outlined below, must be completed no later than the 15th day of the 11th month following the fiscal year ending period (assuming all extensions have been timely filed). With extensions filed, for a June 30th fiscal year end, the process must be completed and the 990 must be filed no later than May 15th of the following year. A Board resolution is not required in order for the Form 990 to be filed.</p> <p>Process 1 Management shall be responsible for assembling, preparing and inputting all required information necessary for filling out the online Form 990.</p> <p>2 Initial Draft shall be reviewed by management for accuracy. Accuracy of the Initial Draft shall be verified by management through *</p> <p>Ensuring the accuracy of the content input *</p> <p>Ensuring that the content input is properly reflected in the Initial Draft.</p> <p>3 Any changes by management to the Initial Draft shall be incorporated where appropriate, and a revised draft ("Revised Draft") of the 990 will be generated.</p> <p>4 Management shall ensure that changes to the Initial Draft are properly reflected in the Revised Draft and that the Revised Draft, with the accuracy of the content now verified by management, is suitable for the Board to do a proper review.</p> <p>5 In a timeframe sufficiently in advance of the due date, management will make the Revised Draft available for review to all members of the Audit Committee. Management will make the 990 available to the committee members via a secure Trustee website.</p> <p>6 When the committee members have had an opportunity to sufficiently review the 990, the Audit Committee shall meet with management (in person or via teleconference) to discuss content of Revised Draft and present any recommended changes. Recommended changes will be incorporated into the return as appropriate, and a final draft ("Final Draft") of the return will be completed. Any questions or recommended changes by the Audit Committee shall be documented along with management responses ("Feedback").</p> <p>7 The Audit Committee shall make the Final Draft and Feedback available for review to all members of the Boards of the College and Seminary. The Final Draft will be made available to the Board members via a secure Trustee website. Board members shall be notified of the filing date at the time the Final Draft is posted to the Trustee website. Comments from Board members must be forwarded to management no less than 7 days prior to the filing date. Recommended changes will be incorporated into the return as appropriate, and a final return ("Final Return") will be generated. Changes and comments will be documented and posted to the Trustee website.</p> <p>8 Upon filing with the IRS, the Final Return shall be posted to the Trustee website.</p>

Identifier	Return Reference	Explanation
F990_P06_S0B_L12c	Form 990, Part VI, Section B, Line 12c	Conflicts of interest forms for all employees are initially submitted to the Office of Human Resources. The Chief Human Resource Officer assesses whether action or monitoring is required, soliciting the opinion of the Vice President for Finance and Administration if necessary. All conflicts that are disclosed are reviewed by the Audit Committee at least annually. Conflict of interest forms for trustees are submitted to, and reviewed by, the office of the President. Persons are required to comply with the Conflict of Interest Policy and disclose and announce any conflict, and abstain from involvement in any decision where the conflict would apply.

Identifier	Return Reference	Explanation
F990_P06_S0B_L15	Form 990, Part VI, Section B, Line 15	<p>Compensation Philosophy Purpose As delegated representatives of the Joint Executive Committee of the Board of Trustees of Moravian College and Moravian Theological Seminary, the Executive Compensation Sub-Committee ("Committee") has the power, duty and responsibility to determine the institution's Executive Compensation Philosophy and to establish such guidelines, rules and procedures as necessary for the proper and efficient administration of the Executive Compensation Program (ECP) Further, the Committee acknowledges its responsibility to ensure that the program is appropriate in view of its mission, and tax-exempt status, and that its compensation and benefits are reasonable and not excessive To that end, the Committee shall review and approve all forms of executive compensation and benefits in a manner necessary to qualify for the "Rebuttable Presumption of Reasonableness" under the intermediate sanctions rules of section 4958 of the Internal Revenue Code</p> <p>Membership The Committee shall be comprised of eight (8) members appointed by the Chair of the Joint Board All 8 members shall all be members of the Joint Executive Committee The Chairman of the Committee shall be the Chair of the College's Finance Committee The other members shall be</p> <p>1 The Chairman of the Board of the College, The Chairman of the Board of the Seminary, The Vice Chairman of the Board of the College, The Vice Chairman of the Seminary Board, The Chair of the Finance Committee of the Seminary, The Chair of the Committee on Investments, and The Chair of the Academic Committee of the College</p> <p>2 The president attends all meetings (except when the Committee meets in Executive Session) as a non-voting member Executives The Committee will determine the compensation of the President of the College The executives whose compensation will be approved by the Committee currently consist of the 6 additional individuals in the following positions - The Vice President of Finance and Administration, - The Vice President of Academic Affairs and Dean of the Faculty, - The Vice President of Enrollment, - The Vice President of Student Affairs and Dean of Students, - The Vice President of Institutional Advancement, and - The Vice President and Dean of the Seminary From time to time the Committee in its discretion may amend this list to add/subtract individuals as determined by new recruitments, promotions, realignment in organizational structure and the like</p> <p>Compensation Philosophy The Committee is charged with the responsibility to establish and maintain a Compensation Package that will enable the institution to attract, retain, motivate and reward the Management Team Leadership needed to successfully accomplish the Institution's Mission and Strategic and Operational Goals The following will provide the necessary guidelines to accomplish this objective</p> <p>- A total compensation concept will be used employing a combination of base salary, benefits, deferred compensation and other perquisites as may be needed from time to time to maintain a competitive position with peer institutions The committee also has the authority to implement other methods of compensation, e.g. variable pay, as may be necessary from time to time in order to attract and retain qualified executives</p> <p>- Base Salary will be targeted as a minimum at the 50th percentile of similar positions for experienced professionals as reported annually by CUPA HR (College and University Professional Association for Human Resources) for baccalaureate institutions Wage levels for the specific executives listed previously shall be established and maintained based upon general experience, specific performance, and overall contribution to the success of the institution Annual reviews will take place prior to July 1 each year</p> <p>- The overall goal shall be to maintain equity and fairness in compensation demonstrated through comparability with peers and through the consistent application of principles</p> <p>- Deferred compensation and perquisite opportunities may be developed to optimize whatever tax deferral opportunities exist within the tax code and to be competitive with peer institutions</p> <p>- This philosophy shall apply in nearly all cases, except in those very rare circumstances when it is necessary to recruit and retain highly market sensitive positions Such exceptions will be carefully documented</p> <p>Committee Responsibilities The Committee has the responsibility to</p> <p>- Set the Executive Compensation Philosophy and obtain approval from the Board of Trustees</p> <p>- Implement a process for evaluation of the President and his/her Senior Staff</p> <p>- The President's evaluation shall be carried out by the Chair of the Joint Board and brought to the attention of the Committee</p> <p>- The President's evaluation shall include considerations of current year performance review, 360 reviews from the President's Senior Staff, and input from every board member (optional) via a standard performance evaluation form</p> <p>- The</p>

Identifier	Return Reference	Explanation
F990_P06_S0B_L15	Form 990, Part VI, Section B, Line 15	<p>President shall submit his/her current year performance evaluation of each one of the Senior Staff to the Committee. This evaluation shall be based on regular annual performance review, 360 reviews and input from each Committee Chair of the two Board(s) who annually shall submit to the President an evaluation of the Senior Staff member who supports that Committee. - The President will recommend salary adjustments for his senior staff to the Committee for review and approval. - Set, monitor and review the compensation of the President. - Approve the President's compensation recommendations of the members of his/her Senior Leadership Team. - Ensure that said compensation is reasonable and within the bounds of IRS code 4958 (Intermediate Sanctions). In reaching this judgment the Committee seeks out expert opinion, market analysis and may retain an independent consultant for this purpose. - Establish, monitor and determine accomplishment of pay award goals for the President. - Approve accomplishment of pay award goals for other executives, as applicable. - Resolve and determine all disputes or questions arising under the program, including the power to determine the rights of executives and to remedy any ambiguities, inconsistencies or omissions. - Amend or restructure the program at any time and for any reason. - Inform the Board of Trustees and the Joint Executive Committee as appropriate. - Assure compliance with IRS regulations including approval of the top five (5) paid positions.</p>

Identifier	Return Reference	Explanation
F990_P06_S0C_L19	Form 990, Part VI, Section C, Line 19	Financial Statements are available on the College website (www.moravian.edu) Governing documents and conflict of interest policies are made available upon request

Identifier	Return Reference	Explanation
F990_P11_S00_L09	Form 990, Part XI, Line 9	Change in value of split-interest agreements -\$360,700, Unrelated business income from 990T \$38,601

Additional Data

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Name: MORAVIAN COLLEGE

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
The Rev Dr Christopher M Thomforde President/College & Seminary Trustee	40	X		X				248,235	0	61,251
Frank L Crouch VP/Dean Theo Sem/Sem Trustee	40	X		X				85,354	0	61,386
Dr Kelly Denton-Borhaug College Trustee	40	X						50,390	0	61,972
Dr Daniel Jasper College Trustee	40	X						61,847	0	5,994
The Rev Dr Deborah Appler Seminary Trustee	40	X						59,209	0	50,632
Mr Curtis H Barnette College Trustee	1 5	X						0	0	0
Rev David E Bennett College/Seminary Trustee	1 5	X						0	0	0
Mr DeLight E Breidegam College Trustee	1 5	X						0	0	0
Mrs Concetta Burke College Trustee	1 5	X						0	0	0
The Rev Dr Elizabeth D Miller College/Seminary Trustee	1 5	X						0	0	0
The Rev Dr Douglas W Caldwell College Trustee	1 5	X						0	0	0
Mr Gregory Christensen College Trustee	1 5	X						0	0	0
Mrs Lyn Trodahl Chynoweth College/Seminary Trustee	1 5	X						0	0	0
Mr Brian J Corvino College Trustee	1 5	X						0	0	0
Mr Michael M Ellis College Trustee	1 5	X						0	0	0
Mrs Genevieve Gee College Trustee	1 5	X						0	0	0
The Rev David B Guthrie College/Seminary Trustee	1 5	X						0	0	0
Ms Candy Barr Heimbach College Trustee	1 5	X						0	0	0
Mrs Priscilla Hurd College Trustee	1 5	X						0	0	0
Dr Richard T Kingston Jr College Trustee	1 5	X						0	0	0
Mr Nathaniel Ferraro College Trustee	1 5	X						1,687	0	0
Mrs Deborah McKinnon College Trustee	1 5	X						0	0	0
Ms Sally Breidegam Miksiewicz College Trustee	1 5	X						0	0	0
Dr Parry J Miller College Trustee	1 5	X						0	0	0
Mr Christopher Ohmacht College Trustee	1 5	X						0	0	0

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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Mrs Betsey Puth College Trustee	1 5	X						0	0	0
Mr Kenneth Rampolla College Trustee	1 5	X						0	0	0
Mr A Reed Raymond College Trustee	1 5	X						0	0	0
Mr Frederick A Reinhard College Trustee	1 5	X						0	0	0
Mr Robert J Schoenen College Trustee	1 5	X						0	0	0
Mr Paul G Sittenfeld College/Seminary Trustee	1 5	X						0	0	0
Dr Honnie P Spencer College Trustee	1 5	X						0	0	0
Dr Susan M Studds College Trustee	1 5	X						0	0	0
Mrs Nancy A Taylor College Trustee	1 5	X						0	0	0
Mr Walter F Williams College Trustee	1 5	X						0	0	0
Mr Stephen Black Seminary Trustee	1 5	X						0	0	0
The Rev Katie VanDerLunden Seminary Trustee	1 5	X						0	0	0
The Rev Brian R Dixon Seminary Trustee	1 5	X						0	0	0
The Rev Dr Eileen Edwards Seminary Trustee	1 5	X						0	0	0
The Rev Dr Amy Gohdes-Luhman Seminary Trustee	1 5	X						0	0	0
Mrs Marty Stockton Hancock Seminary Trustee	1 5	X						0	0	0
The Rev Jane A Harberg Seminary Trustee	1 5	X						0	0	0
Mr J Robert Hess Seminary Trustee	1 5	X						0	0	0
Rev James T Hicks Seminary Trustee	1 5	X						0	0	0
The Honorable Wilma A Lewis Seminary Trustee	1 5	X						0	0	0
Mr David Lobach Seminary Trustee	1 5	X						0	0	0
Dr Yvonne T Maddox Seminary Trustee	1 5	X						0	0	0
The Rev Jami L Possinger Seminary Trustee	1 5	X						0	0	0
The Rev Dr Neil Routh Seminary Trustee	1 5	X						0	0	0
The Rev Dr Craig Troutman Seminary Trustee	1 5	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Mrs Heather H Vacek Seminary Trustee	1 5	X						0	0	0
The Rev Dr Janice M Young Seminary Trustee	1 5	X						0	0	0
The Rev Dr Samuel Zeiser Seminary Trustee	1 5	X						0	0	0
Mr Trevor Glanville College Trustee	1 5	X						556	0	0
Mr Bryan Peacock College Trustee	1 5	X						0	0	0
Ms Kelly Rindock College Trustee	1 5	X						0	0	0
Mr Ray S Bishop Jr College Trustee	1 5	X						0	0	0
The Rt Rev M Blair Couch Seminary Trustee	1 5	X						0	0	0
Ms Susan Shields Seminary Trustee	1 5	X						0	0	0
Gordon Weil VP Academic Affairs/Dean	40			X				137,552	0	26,284
Gary A Carney VP Institutional Advancement	40			X				140,090	0	80,457
Mark F Reed VP for Finance & Administration	40			X				124,792	0	13,890
Kenneth T Huus VP Enrollment	40			X				112,837	0	30,705
Anne M Reid Treasurer	32 5			X				76,411	0	62,978
Ms Nicole Loyd VP Student Affairs/Dean of Students	40			X				92,596	0	18,441
John R Dilendik Professor Education	40					X		111,441	0	57,450
Kay B Somers Professor Mathematics	40					X		102,931	0	10,103
Sandra E Fluck Professor Education	40					X		104,325	0	24,889
Mr Douglas Plotts Dir Facilities Mgmt, Planning & Construction	40					X		103,446	0	19,179
Ms Julie DeGiorno Chief of Staff	40					X		101,376	0	14,477