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

OMB No 1545-0047

2012**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

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

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

A For the 2012 calendar year, or tax year beginning **JULY 1**, 2012, and ending **JUNE 30**, 20 **13**

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

C Name of organization **BETHANY COLLEGE**
 Doing Business As
 Number and street (or P O box if mail is not delivered to street address) Room/suite
PO BOX 417
 City, town or post office, state, and ZIP code
BETHANY, WV 26032

D Employer identification number
55-0356985

E Telephone number
304.829.7103

G Gross receipts \$ **34,954,346.**

H(a) Is this a group return for affiliates? ☐ Yes ☒ No
H(b) Are all affiliates included? ☐ Yes ☐ No
 If "No," attach a list (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ **HTTP://WWW.BETHANYWV.EDU**

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation **1840** **M** State of legal domicile **wv**

Part I Summary

1 Briefly describe the organization's mission or most significant activities: **TEACHING AND LEARNING**

2 Check this box ☐ 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** **30**

4 Number of independent voting members of the governing body (Part VI, line 1b) **4** **29**

5 Total number of individuals employed in calendar year 2012 (Part V, line 2a) **5** **915**

6 Total number of volunteers (estimate if necessary) **6** **29**

7a Total unrelated business revenue from Part VIII, column (C), line 12 **7a** **571,248.**

b Net unrelated business taxable income from Form 990-T, line 34 **7b** **-30,690.**

8 Contributions and grants (Part VIII, line 1h) **8** **2,674,498.** **2,494,172.**

9 Program service revenue (Part VIII, line 2g) **9** **25,208,542.** **26,736,174.**

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) **10** **2,419,289.** **3,198,727.**

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) **11** **1,172,705.** **1,142,343.**

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) **12** **31,475,073.** **33,571,416.**

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) **13** **9,732,217.** **10,506,051.**

14 Benefits paid to or for members (Part IX, column (A), line 4) **14** **0.** **0.**

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) **15** **11,271,051.** **11,430,642.**

16a Professional fundraising fees (Part IX, column (A), line 11e) **16a** **0.** **0.**

b Total fundraising expenses (Part IX, column (D), line 25) ▶ **1,161,940.**

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) **17** **13,153,795.** **14,350,247.**

18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) **18** **34,157,063.** **36,286,940.**

19 Revenue less expenses. Subtract line 18 from line 12 **19** **-2,682,029.** **-2,715,524.**

20 Total assets (Part X, line 16) **20** **97,081,511.** **94,979,900.**

21 Total liabilities (Part X, line 26) **21** **46,111,865.** **44,610,045.**

22 Net assets or fund balances. Subtract line 21 from line 20 **22** **50,969,646.** **50,369,855.**

Part II Signature Block

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

Sign Here Signature of officer **Eileen Greaf** Date **5/15/2014**
 Vice President for Finance
 Type or print name and title

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date Check ☐ 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

For Paperwork Reduction Act Notice, see the separate instructions. Cat No 11282Y Form 990 (2012)

9-18 18

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☐

- 1**
- Briefly describe the organization's mission:

TEACHING AND LEARNING FORM THE MISSION OF BETHANY COLLEGE. CENTRAL TO THIS BROAD PURPOSE IS PROVIDING A LIBERAL ARTS EDUCATION FOR STUDENTS, INCLUDING THE PREPARATION OF PROFESSIONALS, IN AN ATMOSPHERE OF STUDY, WORK, AND SERVICE.

- 2**
- Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
- ☐
- Yes
- ☒
- No

If "Yes," describe these new services on Schedule O.

- 3**
- Did the organization cease conducting, or make significant changes in how it conducts, any program services?
- ☐
- Yes
- ☒
- No

If "Yes," describe these changes on Schedule O.

- 4**
- Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$
- 16,259,962.**
- including grants of \$
- 10,506,051.**
-) (Revenue \$
- 19,319,145.**
-)

INSTRUCTION - THE COLLEGE PROVIDES EDUCATIONAL SERVICES AND INSTRUCTION TO FULL AND PART TIME STUDENTS SEEKING A COLLEGE EDUCATION AND/OR DEGREE.

SCHOLARSHIPS AND FELLOWSHIPS - THE COLLEGE PROVIDES FINANCIAL ASSISTANCE TO STUDENTS EITHER BASED ON NEED OR ACADEMIC MERIT.

- 4b**
- (Code:) (Expenses \$
- 9,799,331.**
- including grants of \$) (Revenue \$
- 6,843,021.**
-)

ACADEMIC SUPPORT AND OTHER STUDENT SERVICES RELATED PROGRAMS - SUPPORT ACTIVITIES THROUGH THE DEANS OF VARIOUS DIVISIONS, THE LIBRARY, AND AUDIO VISUAL SERVICES.

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

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

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

- 4e**
- Total program service expenses
- 26,059,293.**

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 ✓ | |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? | 2 ✓ | |
| 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 | ✓ |
| 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 | ✓ |
| 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 | ✓ |
| 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 ✓ | |
| 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 | ✓ |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III | 8 ✓ | |
| 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 | ✓ |
| 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 ✓ | |
| 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 ✓ | |
| 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 | ✓ |
| 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 | ✓ |
| 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 | ✓ |
| e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e ✓ | |
| 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 ✓ | |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII | 12a ✓ | |
| 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 | ✓ |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 ✓ | |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | 14a | ✓ |
| 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 | ✓ |
| 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 | ✓ |
| 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 | ✓ |
| 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 | ✓ |
| 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 | ✓ |
| 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 | ✓ |
| 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | 20a | ✓ |
| 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)

| | Yes | No |
|--|--------------|----|
| 21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> | 21 | ✓ |
| 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 ✓ | |
| 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 ✓ | |
| 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 ✓ | |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | ✓ |
| 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 | ✓ |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | ✓ |
| 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 | ✓ |
| 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 | ✓ |
| 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 | ✓ |
| 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 | ✓ |
| 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): | 28 | |
| a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> | 28a | ✓ |
| 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 | ✓ |
| 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 ✓ | |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> | 29 ✓ | |
| 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 | ✓ |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | 31 | ✓ |
| 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 | ✓ |
| 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 | ✓ |
| 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 ✓ | |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | ✓ |
| 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 | ✓ |
| 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 | ✓ |
| 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 ✓ | |

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

| | | Yes | No |
|--|-----------------|-----|----|
| 1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. | 1a 1,179 | | |
| b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. | 1b 0. | | |
| c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 1c | ✓ | |
| 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. | 2a 915 | | |
| b 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). | 2b | ✓ | |
| 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? | 3a | ✓ | |
| b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O. | 3b | ✓ | |
| 4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a | | ✓ |
| b If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. | | | |
| 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | | ✓ |
| b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | ✓ |
| c If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | | |
| 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | 6a | | ✓ |
| b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 6b | | |
| 7 Organizations that may receive deductible contributions under section 170(c). | | | |
| a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | 7a | ✓ | |
| b If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | ✓ | |
| c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | 7c | | ✓ |
| d If "Yes," indicate the number of Forms 8282 filed during the year. | 7d | | |
| e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | | ✓ |
| f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | | ✓ |
| g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | | |
| h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | | |
| 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? | 8 | | |
| 9 Sponsoring organizations maintaining donor advised funds. | | | |
| a Did the organization make any taxable distributions under section 4966? | 9a | | |
| b Did the organization make a distribution to a donor, donor advisor, or related person? | 9b | | |
| 10 Section 501(c)(7) organizations. Enter: | | | |
| a Initiation fees and capital contributions included on Part VIII, line 12. | 10a | | |
| b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. | 10b | | |
| 11 Section 501(c)(12) organizations. Enter: | | | |
| a Gross income from members or shareholders. | 11a | | |
| b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | | |
| 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | | |
| b If "Yes," enter the amount of tax-exempt interest received or accrued during the year. | 12b | | |
| 13 Section 501(c)(29) qualified nonprofit health insurance issuers. | | | |
| a 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. | 13a | | |
| b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. | 13b | | |
| c Enter the amount of reserves on hand. | 13c | | |
| 14a Did the organization receive any payments for indoor tanning services during the tax year? | 14a | | ✓ |
| b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O. | 14b | | |

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

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 | 1a 30 | | |
| 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 | 1b 29 | | |
| 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 | ✓ | |
| 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? | 3 | | ✓ |
| 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | | ✓ |
| 5 Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | ✓ | |
| 6 Did the organization have members or stockholders? | 6 | | ✓ |
| 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 | | ✓ |
| 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 | | ✓ |
| 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | |
| a The governing body? | 8a | ✓ | |
| b Each committee with authority to act on behalf of the governing body? | 8b | ✓ | |
| 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 | | ✓ |

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 | ✓ |
| 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 | ✓ |
| 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 | ✓ |
| b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | ✓ |
| 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 | ✓ |
| 13 Did the organization have a written whistleblower policy? | 13 | ✓ |
| 14 Did the organization have a written document retention and destruction policy? | 14 | ✓ |
| 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 | ✓ |
| b Other officers or key employees of the organization | 15b | ✓ |
| If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). | | |
| 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | 16a | ✓ |
| 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 ► **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ 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: ► **EILEEN GREAF, P.O. BOX 417, BETHANY, WV 26032; PHONE (304).829.7103**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII ☒**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

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

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

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

| (A) Name and Title | (B) Average hours per week (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 | | | |
| (1) REV. THADDEUS ALLEN TRUSTEE | 1.00 | ✓ | | | | | | 0. | 0. | 0. |
| (2) ELIZABETH S. ATHOL TRUSTEE | 1.00 | ✓ | | | | | | 0. | 0. | 0. |
| (3) GEORGE M. BADO TRUSTEE | 1.00 | ✓ | | | | | | 0. | 0. | 0. |
| (4) MARC B. CHERNENKO TRUSTEE | 1.00 | ✓ | | | | | | 0. | 0. | 0. |
| (5) RICHARD G. CLANCY TRUSTEE | 1.00 | ✓ | | | | | | 0. | 0. | 0. |
| (6) REV. W. DARWIN COLLINS TRUSTEE | 1.00 | ✓ | | | | | | 0. | 0. | 0. |
| (7) JAMES F. COMPANION TRUSTEE | 1.00 | ✓ | | | | | | 0. | 0. | 0. |
| (8) SCARLETT L. FOSTER TRUSTEE | 1.00 | ✓ | | | | | | 0. | 0. | 0. |
| (9) DOUGLAS GOIN TRUSTEE | 1.00 | ✓ | | | | | | 0. | 0. | 0. |
| (10) FRED M. HARRIS TRUSTEE | 1.00 | ✓ | | | | | | 0. | 0. | 0. |
| (11) SY HOLZER TRUSTEE | 1.00 | ✓ | | | | | | 0. | 0. | 0. |
| (12) JOYCE JEFFERSON TRUSTEE | 1.00 | ✓ | | | | | | 0. | 0. | 0. |
| (13) ASA JOHNSON TRUSTEE | 1.00 | ✓ | | | | | | 0. | 0. | 0. |
| (14) ARTHUR B. KEYS, JR. TRUSTEE | 1.00 | ✓ | | | | | | 0. | 0. | 0. |

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

| (A) Name and title | (B) Average hours per week (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 | | | |
| (15) LINDA A. LEWIS TRUSTEE | 1.00 | <input checked="" type="checkbox"/> | | | | | | 0. | 0. | 0. |
| (16) GAYLE CONNELLY MANCHIN TRUSTEE | 1.00 | <input checked="" type="checkbox"/> | | | | | | 0. | 0. | 0. |
| (17) G. DANIEL MARTICH TRUSTEE | 1.00 | <input checked="" type="checkbox"/> | | | | | | 0. | 0. | 0. |
| (18) G. WILLIAM NEWTON TRUSTEE | 1.00 | <input checked="" type="checkbox"/> | | | | | | 0. | 0. | 0. |
| (19) GARY M. NOVAK TRUSTEE | 1.00 | <input checked="" type="checkbox"/> | | | | | | 0. | 0. | 0. |
| (20) G. OGDEN NUTTING TRUSTEE | 1.00 | <input checked="" type="checkbox"/> | | | | | | 0. | 0. | 0. |
| (21) ROBERT M. NUTTING TRUSTEE | 1.00 | <input checked="" type="checkbox"/> | | | | | | 0. | 0. | 0. |
| (22) JHAMAL ROBINSON TRUSTEE | 1.00 | <input checked="" type="checkbox"/> | | | | | | 0. | 0. | 0. |
| (23) GREGORY B. JORDAN CHAIR | 5.00 | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | | | | 0. | 0. | 0. |
| (24) ROBERT J. MCCANN VICE CHAIR | 3.00 | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | | | | 0. | 0. | 0. |
| (25) SCOTT D. MILLER PRESIDENT | 55.00 | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | | | | 360,639. | 0. | 58,213. |
| 1b Sub-total | | | | | | | | 360,639. | 0. | 58,213. |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | 335,153. | 0. | 99,229. |
| d Total (add lines 1b and 1c) | | | | | | | | 695,792. | 0. | 157,442. |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **4**

- 3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual **3** ☐ ☒
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual **4** ☒ ☐
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person **5** ☐ ☒

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 |
|---|--------------------------------|---------------------|
| CHARTWELLS FOOD SERVICE, PO BOX 91337, CHICAGO, IL 60693-1337 | FOOD SERVICE | 2,130,707. |
| ZAMAGIAS PROPERTIES, 336 FOURTH AVENUE, PITTSBURGH, PA 15222 | RENTAL PROPERTY MNGER | 382,052. |
| PANHANDLE CLEANING & RESTORATION, 42 38TH ST., WHEELING, WV 26003 | CLEANING & RESTORATION | 265,784. |
| JEFFERSON INVEST. & SECURITY, 1439 SUNSET BLVD., STEUBENVILLE, OH 43952 | SECURITY SERVICES | 231,222. |
| H.E. NEUMANN, PO BOX 6208, WHEELING, WV 26003 | HVAC SERVICES | 207,578. |

- 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 **7**

232201
07-25-12

Part VIII Statement of RevenueCheck 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 | 1a 0. | | | | |
| | b | Membership dues | 1b 0. | | | | |
| | c | Fundraising events | 1c 0. | | | | |
| | d | Related organizations | 1d 0. | | | | |
| | e | Government grants (contributions) | 1e 34,077. | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f 2,460,095. | | | | |
| | g | Noncash contributions included in lines 1a-1f \$ | 258,423. | | | | |
| | h | Total. Add lines 1a-1f ▶ | | 2,494,172. | | | |
| Program Service Revenue | | | Business Code | | | | |
| | 2a | TUITION AND FEES | 900099 | 19,319,145. | 19,319,145. | | |
| | b | AUXILIARY ENTERPRISES | 900099 | 7,417,029. | 6,843,021. | 571,248. | |
| | c | | | | | | |
| | d | | | | | | |
| | e | | | | | | |
| | f | All other program service revenue . | | | | | |
| | g | Total. Add lines 2a-2f ▶ | | 26,736,174. | | | |
| Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) ▶ | | 1,572,995. | | | 1,572,995. |
| | 4 | Income from investment of tax-exempt bond proceeds ▶ | | | | | |
| | 5 | Royalties ▶ | | | | | |
| | 6a | Gross rents | (i) Real 1,183,802. | | | | |
| | b | Less: rental expenses | 41,459. | | | | |
| | c | Rental income or (loss) | 1,142,343. | | | | |
| | d | Net rental income or (loss) ▶ | | 1,142,343. | | | 1,142,343. |
| | 7a | Gross amount from sales of assets other than inventory | (i) Securities 2,967,203. | | | | |
| | b | Less: cost or other basis and sales expenses | 1,341,471 | | | | |
| | c | Gain or (loss) | 1,625,732 | | | | |
| | d | Net gain or (loss) ▶ | | 1,625,732. | | | 1,625,732. |
| | 8a | Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 a | | | | | |
| | b | Less: direct expenses b | | | | | |
| | c | Net income or (loss) from fundraising events . . ▶ | | | | | |
| | 9a | Gross income from gaming activities. See Part IV, line 19 a | | | | | |
| | b | Less: direct expenses b | | | | | |
| | c | Net income or (loss) from gaming activities . . ▶ | | | | | |
| | 10a | Gross sales of inventory, less returns and allowances a | | | | | |
| b | Less: cost of goods sold b | | | | | | |
| c | Net income or (loss) from sales of inventory . . ▶ | | | | | | |
| Miscellaneous Revenue | | Business Code | | | | | |
| 11a | | | | | | | |
| b | | | | | | | |
| c | | | | | | | |
| d | All other revenue | | | | | | |
| e | Total. Add lines 11a-11d ▶ | | | | | | |
| 12 | Total revenue. See instructions. ▶ | | 33,571,416. | 26,162,166. | 571,248. | 4,341,070. | |

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 | 10,506,051. | 10,506,051. | | |
| 2 Grants and other assistance to individuals in the United States. See Part IV, line 22 | | | | |
| 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 | 722,596. | 113,528. | 504,299. | 104,770. |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 7,771,820. | 5,445,581. | 2,037,339. | 288,900. |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 360,083. | 234,510. | 104,504. | 21,069. |
| 9 Other employee benefits | 1,847,807. | 1,141,455. | 640,474. | 65,878. |
| 10 Payroll taxes | 728,336. | 469,967. | 224,170. | 34,199. |
| 11 Fees for services (non-employees): | | | | |
| a Management | 81,232. | | 81,232. | |
| b Legal | 20,166. | | 20,166. | |
| c Accounting | 150,768. | | 150,768. | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | 100,218. | | 100,218. | |
| g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) | 295,115. | | 295,115. | |
| 12 Advertising and promotion | 74,182. | 70,795. | 3,387. | |
| 13 Office expenses | 1,608,079. | 964,849. | 482,422. | 160,808. |
| 14 Information technology | 726,508. | 472,230. | 217,952. | 36,325. |
| 15 Royalties | 5,371. | 5,371. | | |
| 16 Occupancy | 3,360,795. | 2,016,477. | 1,008,238. | 336,079. |
| 17 Travel | 399,892. | 297,285. | 66,329. | 36,278. |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | 2,140,127. | | 2,140,127. | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 1,834,503. | 1,348,521. | 427,734. | 58,248. |
| 23 Insurance | 352,547. | 63,000. | 289,547. | |
| 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 COSTS | 1,979,158. | 1,941,941. | 37,217. | |
| b SPECIAL ACTIVITIES | 454,687. | 411,424. | 43,263. | |
| c EQUINE EXPENDITURES | 100,977. | | 232,079. | |
| d LIBRARY RELATED EXPENDITURES | 98,706. | 98,706. | | |
| e All other expenses | 567,215. | 356,626. | 191,204. | 19,385. |
| 25 Total functional expenses. Add lines 1 through 24e | 36,286,940. | 26,059,293. | 9,065,706. | 1,161,940. |
| 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 SheetCheck if Schedule O contains a response to any question in this Part X ☐

| | | (A) Beginning of year | | (B) End of year |
|--|---|--------------------------|-------------|--------------------|
| Assets | 1 Cash—non-interest-bearing | 4,881,787. | 1 | 4,111,544. |
| | 2 Savings and temporary cash investments | 2,832,022. | 2 | 4,341,249. |
| | 3 Pledges and grants receivable, net | 4,145,766. | 3 | 1,278,310. |
| | 4 Accounts receivable, net | 2,412,891. | 4 | 1,865,790. |
| | 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | | 5 | |
| | 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 | | 6 | |
| | 7 Notes and loans receivable, net | 3,936,450. | 7 | 3,490,946. |
| | 8 Inventories for sale or use | 88,039. | 8 | 21,812. |
| | 9 Prepaid expenses and deferred charges | 237,015. | 9 | 251,227. |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 76,827,753. | | |
| | b Less: accumulated depreciation | 10b 39,673,300. | | |
| | 11 Investments—publicly traded securities | 38,557,708. | 10c | 37,154,453. |
| | 12 Investments—other securities. See Part IV, line 11 | 36,441,272. | 11 | 38,761,120. |
| | 13 Investments—program-related. See Part IV, line 11 | 1,871,561. | 12 | 2,026,449. |
| | 14 Intangible assets | | 13 | |
| | 15 Other assets. See Part IV, line 11 | 1,677,000. | 14 | |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 1,677,000. | 15 | 1,677,000. | |
| | 97,081,511. | 16 | 94,979,900. | |
| Liabilities | 17 Accounts payable and accrued expenses | 4,237,068. | 17 | 4,152,047. |
| | 18 Grants payable | 4,459,082. | 18 | 4,445,447. |
| | 19 Deferred revenue | 4,488,556. | 19 | 3,304,764. |
| | 20 Tax-exempt bond liabilities | 24,765,000. | 20 | 24,765,000. |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 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 | | 22 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | 5,799,553. | 23 | 5,781,566. |
| | 24 Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | 2,362,606. | 25 | 2,161,221. |
| | 26 Total liabilities. Add lines 17 through 25 | 46,111,865. | 26 | 44,610,045. |
| 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 | 7,713,277. | 27 | 7,118,297. |
| | 28 Temporarily restricted net assets | 6,868,119. | 28 | 6,093,050. |
| | 29 Permanently restricted net assets | 36,388,250. | 29 | 37,158,508. |
| | 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 | 50,969,646. | 33 | 50,369,855. |
| | 34 Total liabilities and net assets/fund balances | 97,081,511. | 34 | 94,979,900. |

Part XI Reconciliation of Net AssetsCheck 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 | 33,571,416. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 36,286,940. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -2,715,524. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 50,969,646. |
| 5 | Net unrealized gains (losses) on investments | 5 | 3,019,100. |
| 6 | Donated services and use of facilities | 6 | 0. |
| 7 | Investment expenses | 7 | -100,218. |
| 8 | Prior period adjustments | 8 | 0. |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | -803,149. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 50,369,855. |

Part XII Financial Statements and ReportingCheck 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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | <input checked="" type="checkbox"/> | |
| b 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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | <input checked="" type="checkbox"/> | |
| c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. | <input checked="" type="checkbox"/> | |
| 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? . . . | <input checked="" type="checkbox"/> | |
| b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits | <input checked="" type="checkbox"/> | |

SCHEDULE A
(Form 990 or 990-EZ)

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

BETHANY COLLEGE

Employer identification number

55-0356985

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 | |
| (A) | | | | | | | | | |
| (B) | | | | | | | | | |
| (C) | | | | | | | | | |
| (D) | | | | | | | | | |
| (E) | | | | | | | | | |
| Total | | | | | | | | | |

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

Cat No 11285F

Schedule A (Form 990 or 990-EZ) 2012

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 section 501(c)(3) organization, check this box and stop here | | | | | | <input type="checkbox"/> |

Section C. Computation of Public Support Percentage

| | | |
|--|-----------|--------------------------|
| 14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) | 14 | % |
| 15 Public support percentage from 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 | | <input type="checkbox"/> |
| 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 | | <input type="checkbox"/> |
| 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 | | <input type="checkbox"/> |
| 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 | | <input type="checkbox"/> |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions | | <input type="checkbox"/> |

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 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 section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/> | | | | | | |

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).

[illegible]

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service
Name of the organization

Supplemental Financial Statements

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

OMB No 1545-0047

2012

**Open to Public
Inspection**

BETHANY COLLEGE

Employer identification number

55-0356985

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 | 1 | 3 |
| 2 Aggregate contributions to (during year) | 0. | 0. |
| 3 Aggregate grants from (during year) | 0. | 1,923. |
| 4 Aggregate value at end of year | 1,308,114. | 491,634. |

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? ☒ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☒ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ 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 Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2d |

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 ► \$

(ii) Assets included in Form 990, Part X ► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ► \$

b Assets included in Form 990, Part X ► \$

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

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

a ☒ Public exhibition

d ☐ Loan or exchange programs

b ☒ Scholarly research

e ☐ Other _____

c ☒ Preservation for future generations

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:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

| | Amount |
|-----------|--------|
| 1c | |
| 1d | |
| 1e | |
| 1f | |

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part 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 | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | 42,115,716. | 43,954,174. | 41,300,160. | 40,225,044. | 46,807,049. |
| b Contributions | 634,584. | 273,844. | 350,778. | 1,507,820. | 1,208,046. |
| c Net investment earnings, gains, and losses | 3,878,031. | -552,350. | 3,898,259. | 2,767,328. | -6,270,015. |
| d Grants or scholarships | 593,726. | 597,238. | 600,638. | 2,446,959. | 1,668,240. |
| e Other expenditures for facilities and programs | 979,269. | 962,714. | 994,385. | 753,073. | -148,204. |
| f Administrative expenses | | | | | |
| g End of year balance | 45,055,336. | 42,115,716. | 43,954,174. | 41,300,160. | 40,225,044. |

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

a Board designated or quasi-endowment ☐ 0.00%

b Permanent endowment ☐ 73.8%

c Temporarily restricted endowment ☐ 26.2%

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

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

(i) unrelated organizations

(ii) related organizations

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

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

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 | | 469,452. | | 469,452. |
| b Buildings | | 61,210,380. | 29,929,871. | 31,280,509. |
| c Leasehold improvements | | 0. | 0. | 0. |
| d Equipment | | 6,257,301. | 5,091,476. | 1,165,825. |
| e Other | | 8,890,620. | 4,651,953. | 4,238,667. |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) | | | | 37,154,453. |

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

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|----------------|---|
| (1) Financial derivatives | | |
| (2) Closely-held equity interests | | |
| (3) Other _____ | | |
| (A) _____ | | |
| (B) _____ | | |
| (C) _____ | | |
| (D) _____ | | |
| (E) _____ | | |
| (F) _____ | | |
| (G) _____ | | |
| (H) _____ | | |
| (I) _____ | | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ► | | |

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

| (a) Description of investment type | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|----------------|---|
| (1) _____ | | |
| (2) _____ | | |
| (3) _____ | | |
| (4) _____ | | |
| (5) _____ | | |
| (6) _____ | | |
| (7) _____ | | |
| (8) _____ | | |
| (9) _____ | | |
| (10) _____ | | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ► | | |

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

| (a) Description | (b) Book value |
|---|----------------|
| (1) _____ | |
| (2) _____ | |
| (3) _____ | |
| (4) _____ | |
| (5) _____ | |
| (6) _____ | |
| (7) _____ | |
| (8) _____ | |
| (9) _____ | |
| (10) _____ | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ► | |

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

| 1. (a) Description of liability | (b) Book value |
|---|----------------|
| (1) Federal income taxes | |
| (2) Obligations under split-interest agreements | 1,873,884. |
| (3) Student and other deposits | 287,337. |
| (4) _____ | |
| (5) _____ | |
| (6) _____ | |
| (7) _____ | |
| (8) _____ | |
| (9) _____ | |
| (10) _____ | |
| (11) _____ | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ► | |

2. FIN 48 (ASC 740) Footnote In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

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 | 25,181,101. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | |
| a | Net unrealized gains on investments | 2a | 1,434,820. |
| b | Donated services and use of facilities | 2b | |
| c | Recoveries of prior year grants | 2c | |
| d | Other (Describe in Part XIII.) | 2d | -9,825,135. |
| e | Add lines 2a through 2d | 2e | -8,390,315. |
| 3 | Subtract line 2e from line 1 | 3 | 33,517,416. |
| 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 | |
| b | Other (Describe in Part XIII.) | 4b | |
| c | Add lines 4a and 4b | 4c | 0. |
| 5 | Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.) | 5 | 33,517,416. |

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

| | | | |
|----------|---|-----------|--------------------|
| 1 | Total expenses and losses per audited financial statements | 1 | 25,780,889. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | |
| a | Donated services and use of facilities | 2a | |
| b | Prior year adjustments | 2b | |
| c | Other losses | 2c | |
| d | Other (Describe in Part XIII.) | 2d | |
| e | Add lines 2a through 2d | 2e | 0. |
| 3 | Subtract line 2e from line 1 | 3 | 25,780,889. |
| 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 | |
| b | Other (Describe in Part XIII.) | 4b | 10,506,051. |
| c | Add lines 4a and 4b | 4c | 10,506,051. |
| 5 | Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.) | 5 | 36,286,940. |

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.

Part III, Line 1A, Collections: The College's Collections include paintings, prints, photographs, sculptures, drawings and watercolors, and

decorative arts. These items are held for educational, research, scientific and curatorial purposes. Each of the items listed is cataloged,

preserved and cared for, and activities verifying their existence and assessing their condition are performed continuously. Purchases of

collection items are recorded as operating expenditures in the year in which the items are acquired. Contributed collection items are not

reflected in the financial statements.

Part III, Line 4: The exempt purpose of collections is the advancement of education.

Part XIII Supplemental Information *(continued)*

Part V, Line 4: The College's endowment consists of various investment funds established primarily for support of the College's mission. Its endowment includes donor-restricted endowment funds. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the College to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Part X, Line 2: The College has been determined to be exempt from federal income taxes under the provisions of section 501(c)(3) of the Internal Revenue Code of 1986. As a result, no provision for taxes has been made in the accompanying financial statements. However, to the extent that some auxiliary revenues exceed expenses, they are considered unrelated business income and subject to taxes.

The College follows the provisions of codification topic accounting for uncertainty in income taxes. This prescribes a minimum recognition threshold and measurement methodology that a tax position taken or expected to be taken in a tax return is required to meet before being recognized in financial statements. The College's statements of financial position at June 30, 2013 and 2012 do not include any liabilities associated with uncertain tax positions; further, the College believes it has no unrecognized tax benefits. The College is no longer subject to examination of its tax returns for years before 2010.

Part XI, Line 2D - Other:

| | |
|---|--------------|
| Scholarships and awards | -10,506,051. |
| Other income of temporarily restricted accounts | 194,958. |
| Student registration deposits adjustment | 160,122. |
| Unrealized net gain on beneficial interest in external trusts | 130,126. |
| Various miscellaneous fees, fines, and replacement charges | 67,972. |
| Perkins - administrative expense adjustment | 64,146. |
| Change in value of split-interest agreements | 58,044. |
| Other income of permanently restricted accounts | 5,548. |
| Total to Schedule D, Part XI, Line 2E | -9,825,135. |

Part XII, Line 4B - Other:

| | |
|-------------------------|-------------|
| Scholarships and awards | 10,506,051. |
|-------------------------|-------------|

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service
Name of the organization

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**

BETHANY COLLEGE

Employer identification number

55-0356985

Part I

| | YES | NO |
|--|-------------|----|
| 1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? | 1 ✓ | |
| 2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? | 2 ✓ | |
| 3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II <u>Bethany College admits students of any race, color, sex, gender, religion, sexual orientation, disability, and national or ethnic origin to all of the rights, privileges, programs and activities generally accorded or made available to students.</u> | 3 ✓ | |
| 4 Does the organization maintain the following? a Records indicating the racial composition of the student body, faculty, and administrative staff? | 4a ✓ | |
| b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? | 4b ✓ | |
| c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? | 4c ✓ | |
| d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. If you need more space, use Part II. | 4d ✓ | |
| 5 Does the organization discriminate by race in any way with respect to: a Students' rights or privileges? | 5a | ✓ |
| b Admissions policies? | 5b | ✓ |
| c Employment of faculty or administrative staff? | 5c | ✓ |
| d Scholarships or other financial assistance? | 5d | ✓ |
| e Educational policies? | 5e | ✓ |
| f Use of facilities? | 5f | ✓ |
| g Athletic programs? | 5g | ✓ |
| h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II. | 5h | ✓ |
| 6a Does the organization receive any financial aid or assistance from a governmental agency? | 6a ✓ | |
| b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either line 6a or line 6b, explain on Part II. | 6b | ✓ |
| 7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II | 7 ✓ | |

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

Schedule E, Line 6 - Explanation of Government Financial Aid:

Assistance consists of student financial assistance received from the Department of Education, Pell, SEOG and College Work Study.

Area with horizontal dashed lines for supplemental information.

SCHEDULE I
(Form 990)

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

Department of the Treasury
Internal Revenue Service

Name of the organization

BETHANY COLLEGE

Employer identification number

55-0356985

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.

| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC 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 |
|--|---------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (1) | | | | | | | |
| (2) | | | | | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |
| (8) | | | | | | | |
| (9) | | | | | | | |
| (10) | | | | | | | |
| (11) | | | | | | | |
| (12) | | | | | | | |

- 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 Student Scholarships and Awards | 640 | 10,506,051. | 0. | N/A | N/A |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |

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.

Schedule I, Part I, Line 2: Students receiving scholarships and grants from Bethany College are monitored to ensure that they meet the academic requirements or other criteria associated with the respective designation of the award.

Name of the organization

▶ **Attach to Form 990.** ▶ **See separate instructions.**

**Open to Public
Inspection**

Employer identification number

55-0356985

| | |
|-----|----|
| Yes | No |
|-----|----|

- ☐
- Personal services (e.g., maid, chauffeur, chef)

- | | |
|----|---|
| 1b | ✓ |
|----|---|

- | | |
|---|---|
| 2 | ✓ |
|---|---|

- ☒
- Approval by the board or compensation committee

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

If "Yes" to line 5a or 5b, describe in Part III.

- If "Yes" to line 6a or 6b, describe in Part III.

- | | |
|---|---|
| 7 | ✓ |
|---|---|

- 8

- 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 SCOTT D. MILLER | (i) 266,220. | (ii) 93,177. | (iii) 1,242. | 19,967. | 38,247. | 418,852. | 0. |
| | (ii) 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| 2 WILLIAM R. KIEFER | (i) 126,706. | 0. | 1,715. | 10,125. | 22,544. | 161,089. | 0. |
| | (ii) 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| 3 DARIN E. FIELDS | (i) 105,708. | 0. | 305. | 8,338. | 39,595. | 153,946. | 0. |
| | (ii) 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| 4 SVEN M. DE JONG | (i) 100,555. | 0. | 165. | 7,695. | 10,933. | 119,347. | 0. |
| | (ii) 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| 5 | (i) | | | | | | |
| | (ii) | | | | | | |
| 6 | (i) | | | | | | |
| | (ii) | | | | | | |
| 7 | (i) | | | | | | |
| | (ii) | | | | | | |
| 8 | (i) | | | | | | |
| | (ii) | | | | | | |
| 9 | (i) | | | | | | |
| | (ii) | | | | | | |
| 10 | (i) | | | | | | |
| | (ii) | | | | | | |
| 11 | (i) | | | | | | |
| | (ii) | | | | | | |
| 12 | (i) | | | | | | |
| | (ii) | | | | | | |
| 13 | (i) | | | | | | |
| | (ii) | | | | | | |
| 14 | (i) | | | | | | |
| | (ii) | | | | | | |
| 15 | (i) | | | | | | |
| | (ii) | | | | | | |
| 16 | (i) | | | | | | |
| | (ii) | | | | | | |

Part III **Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Part I, Line 7: The President of Bethany College received a bonus.

**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

BETHANY COLLEGE

Employer identification number

55-0356985

Part I Bond Issues

| (a) Issuer name | (b) Issuer EIN | (c) CUSIP # | (d) Date issued | (e) Issue price | (f) Description of purpose | (g) Defeased | | (h) On behalf of issuer | | (i) Pooled financing | |
|---|----------------|-------------|-----------------|-----------------|------------------------------------|--------------|----|-------------------------|----|----------------------|----|
| | | | | | | Yes | No | Yes | No | Yes | No |
| A The County Commission of Brooke County | 55-6000302 | 112512AC0 | 07/01/2011 | 24,631,200. | Refinancing & Capital Improvements | | ✓ | | ✓ | | ✓ |
| B | | | | | | | | | | | |
| C | | | | | | | | | | | |
| D | | | | | | | | | | | |

Part II Proceeds

| | A | | B | | C | | D | |
|--|-----|-------------|-----|----|-----|----|-----|----|
| | Yes | No | Yes | No | Yes | No | Yes | No |
| 1 Amount of bonds retired | | | | | | | | |
| 2 Amount of bonds legally defeased | | | | | | | | |
| 3 Total proceeds of issue | | 24,765,000. | | | | | | |
| 4 Gross proceeds in reserve funds | | 2,467,614. | | | | | | |
| 5 Capitalized interest from proceeds | | | | | | | | |
| 6 Proceeds in refunding escrows | | | | | | | | |
| 7 Issuance costs from proceeds | | 439,811. | | | | | | |
| 8 Credit enhancement from proceeds | | | | | | | | |
| 9 Working capital expenditures from proceeds | | | | | | | | |
| 10 Capital expenditures from proceeds | | 77,503. | | | | | | |
| 11 Other spent proceeds | | | | | | | | |
| 12 Other unspent proceeds | | | | | | | | |
| 13 Year of substantial completion | | 2013 | | | | | | |

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

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

Cat No 50193E

Schedule K (Form 990) 2012

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 . . . ▶ | | 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. % | | | | % | | % |
| 6 Total of lines 4 and 5 | | 0. % | | | | % | | % |
| 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 the 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 |
| 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).

Schedule K, Part I, Bond Issues

(A) Issuer Name: The County Commission of Brooke County, WV

(F) Description of Purpose: Refinancing and Capital Improvement

SCHEDULE L
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Transactions With Interested Persons**

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

OMB No 1545-0047

2012**Open To Public
Inspection**

Name of the organization

BETHANY COLLEGE

Employer identification number

55-0356985

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 |
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |

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

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

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-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 |
| (1) | | | | | | | | | | | | |
| (2) | | | | | | | | | | | | |
| (3) | | | | | | | | | | | | |
| (4) | | | | | | | | | | | | |
| (5) | | | | | | | | | | | | |
| (6) | | | | | | | | | | | | |
| (7) | | | | | | | | | | | | |
| (8) | | | | | | | | | | | | |
| (9) | | | | | | | | | | | | |
| (10) | | | | | | | | | | | | |
| Total | | | | | | ► \$ | | | | | | |

Part III Grants or Assistance Benefiting 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) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |
| (7) | | | | |
| (8) | | | | |
| (9) | | | | |
| (10) | | | | |

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

Cat No 50056A

Schedule L (Form 990 or 990-EZ) 2012

Part IV Business Transactions Involving Interested Persons.

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

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? | |
|-------------------------------|---|---------------------------|--------------------------------|---|----|
| | | | | Yes | No |
| (1) ROBERT MCCANN | TRUSTEE | 95,218. | INVESTMENT SERVICES | | ✓ |
| (2) GREGORY B. JORDAN | TRUSTEE | 2,850. | LEGAL SERVICES | | ✓ |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |
| (7) | | | | | |
| (8) | | | | | |
| (9) | | | | | |
| (10) | | | | | |

Part V Supplemental Information

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

Part IV, Line (1) - Business Transactions Involving Interested Persons:

Robert J. McCann is the CEO of UBS Wealth Management Americas. UBS holds the core endowment funds of Bethany College.

Part IV, Line (2) - Business Transactions Involving Interested Persons:

Gregory B. Jordan, former Global Managing Partner and Chairman of the Senior Management Team and Executive Committee at

Reed Smith LLP. Reed Smith have worked for Bethany College on various engagements.

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

BETHANY COLLEGE

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**

Employer identification number

55-0356985

Part I **Types of Property**

| | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|--|-------------------------------|--|--|--|
| 1 Art—Works of art | | | | |
| 2 Art—Historical treasures | | | | |
| 3 Art—Fractional interests | | | | |
| 4 Books and publications | ✓ | | 1,078. | FMV |
| 5 Clothing and household goods | | | | |
| 6 Cars and other vehicles | | | | |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities—Publicly traded | ✓ | 13 | 184,535. | FMV |
| 10 Securities—Closely held stock | | | | |
| 11 Securities—Partnership, LLC, or trust interests | | | | |
| 12 Securities—Miscellaneous | | | | |
| 13 Qualified conservation contribution—Historic structures | | | | |
| 14 Qualified conservation contribution—Other | | | | |
| 15 Real estate—Residential | ✓ | 1 | 65,000. | APPRAISAL |
| 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 ► (Food) | ✓ | 7 | 4,904. | FMV |
| 26 Other ► (Transportation) | ✓ | 2 | 918. | FMV |
| 27 Other ► (Photography Servic) | ✓ | 1 | 975. | FMV |
| 28 Other ► () | | | | |

| | | | | | |
|----|--|----|----|--|--|
| 29 | Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement | 29 | 0. | | |
|----|--|----|----|--|--|

| | | Yes | No |
|-----|---|-----|----|
| 30a | During the year, did the organization receive by contribution any property reported in Part I, lines 1–28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? | | ✓ |
| b | If "Yes," describe the arrangement in Part II. | | |
| 31 | Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? | ✓ | |
| 32a | Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? | | ✓ |
| b | If "Yes," describe in Part II. | | |
| 33 | If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II. | | |

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 990-EZ 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

BETHANY COLLEGE

Employer identification number

55-0356985

Form 990, Part VI, Section A, Line 2:

-Business Relationship: A. Keys, Jr., G. Jordan, and S. Holzer

-Business Relationship: G. Nutting, J. Companion, S. Holzer, G. Jordan, A. Keys, Jr., and R. Nutting

-Business Relationship: G. Jordan, A. Keys, Jr., R. McCann, G. Nutting, and R. Nutting

-Business Relationship: J. Companion, G. Nutting, and R. Nutting

-Business Relationship: R. McCann and G. Jordan

-Business Relationship: Rev. F. Harris, Rev. T. Allen, Rev. W. Collins, and Rev. J. Long

-Family and Business Relationships: G. Nutting and R. Nutting

Form 990, Part VI, Section A, Line 5:

The College discovered instances of fraud within the cashier/payment window operation on campus. The College identified the fraud after the director of the department failed to accurately reconcile cash accounts in a timely manner. An outside auditing firm was enlisted to complete a full cash audit. The effect of this internal control deficiency resulted in a theft of a significant amount of cash.

Internal controls have been implemented in accordance with best accounting practices.

Form 990, Part VI, Section B, Line 11a:

The Form 990 is reviewed in depth by the principal officers and accounting staff of the institution. It is also shared with all members of the governing body for review prior to filing.

Form 990, Part VI, Section B, Line 12c:

Pursuant to Article IX of the By-Laws of the Board of Trustees of Bethany College, all board members and officers of Bethany College, as well as the Assistant Secretary to the Board are given a Conflict of Interest Disclosure Survey which they must submit at the annual meeting of the Board of Trustees (usually in May). The responses are monitored by the Assistant Secretary to the Board of Trustees. A list of potential conflicts is reported to the President of the College who in turn submits the report to the Officers of the Board and to the College's external auditing firm for review.

| | |
|--|---|
| Name of the organization BETHANY COLLEGE | Employer identification number 55-0356985 |
|--|---|

Form 990, Part VI, Section B, Line 15:

The President is evaluated in an Executive Session, at the annual meeting of the Board of Trustees, according to written objectives, specific and general, developed by consultation between the President and the Board Chair and presented to and approved by the Board before the outset of each academic year. The President reports on these goals at each Board meeting. The President is also formally evaluated by the Board at least every four years or at any time deemed desirable by the Board. The evaluation is conducted by an outside evaluator who is appointed by the Board with the approval of the President. The Executive Committee serves as the President's Compensation Committee, and based on the annual evaluation, meets in Executive Session to review the President's compensation package. The President's duties, terms of employment, and compensation are committed to a ten (10) page "Employment Agreement" (contract). The first nine (9) pages of the contract contain specific duties and terms. A one (1) page appendix is updated each year with salary and any special conditions. A supplemental letter outlines reimbursement for spousal accommodation expense(s).

The contract mirrors the President's contract at his prior institution (President, Wesley College, 1997-2007). That contract was developed by an independent higher education consulting firm and with the assistance of independent legal counsel. An updated Bethany College version was drafted by the Chair of the Board and the College's General Counsel and approved by the President of the College as well as the Executive Committee of the Board of Trustees. Annual compensation was set at a small percentage increase over his prior contract at Wesley. The full Board ratified duties, terms and compensation. Per the Contract, "The Employee's (President) base salary for subsequent years will be reviewed and established annually, on or before March 31 of each calendar year, by the Executive Committee of the Board of Trustees and, if adjusted, will be adjusted effective July 1 of that year. Adjustments are at the sole discretion of the Executive Committee and will be conditioned upon the Board's satisfaction with the Employee's performance and the College's financial position." The Executive Committee annually evaluates the performance of the President. Before March 31 each year, the President responds in writing to a set of mutually agrees upon goals for the prior year and submits a draft of goals for the upcoming year. The Committee provides constructive feedback to both. Based on the evaluation, the Executive Committee sets the President's compensation utilizing comparative data from a variety of external sources: (a) survey data for presidents of colleges with similar assets provided by the annual College University and Personnel Association (CUPA); (b) a review of Internal Revenue Service 990 Form data for presidents of peer institutions; and (c) comparative data for presidents of national liberal arts colleges provided by the annual Chronicle of Higher Education Survey.

Form 990, Part VI, Section C, Line 19:

Conflict of interest and governing documents are made available through the College's website. Financial statements are available upon request at the office of the College's President.

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 990-EZ 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

BETHANY COLLEGE

Employer identification number

Form 990, Part VII - Emeritus Trustees:

The following individuals serve as Emeritus Trustees on the Bethany College Board of Trustees with no voting rights: Rev. William Burwell

Allen, O. John Alpizar, Frederick D. Bloemeke, Walter M. Bortz, III, Neil Christman, James Lee Collins, Douglas Danforth, George M. Davis,

Robert W. Ewing, Jr., Rodney B. Hurl, Thomas P. Johnson, Jr., Harry Martens, Eugene Miller, Robert Ponton, Ann C. Preston, John W. Renner

William S. Ryan, Robert A. Sandercox, and Harold R. Watkins

Form 990, Part XI, Line 9 - Other Changes in net assets or fund balances:

Theft -700,000

Investment Expenses -100,218.

Miscellaneous - 2,931.

Total to Form 990, Part XI, Line 9 -803,149.

Form 990, Part XII, Line 2C - Oversight of Financial Statement Audit:

The organization's financial statements are audited by an independent accounting firm. In addition, the organization has a committee that assumes the responsibility for oversight of the audit of its financial statements and its selection of the independent accountant. This process has not changed from the prior year.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

BETHANY COLLEGE

Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2012

**Open to Public
Inspection**

Employer identification number

55-0356985

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

| (a) Name, address, and EIN (if applicable) of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|---|-------------------------|--|---------------------|---------------------------|----------------------------------|
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? | |
|---|-------------------------|--|----------------------------|---|----------------------------------|--|----|
| | | | | | | Yes | No |
| (1) | | | | | | | |
| (2) | | | | | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |

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

Cat No 50135Y

Schedule R (Form 990) 2012

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of- year assets | (h) Disproportionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|--|-------------------------|--|-------------------------------------|---|---------------------------------|--|---|----|---|---|----|--------------------------------|
| | | | | | | | Yes | No | | Yes | No | |
| (1) Camp Canyon LLC 26-0474474 | Summer Camp | WV | Bethany Colle | Related Exempt | 2,686. | 24,656. | ✓ | | N/A | | ✓ | 50.00% |
| (2) | | | | | | | | | | | | |
| (3) | | | | | | | | | | | | |
| (4) | | | | | | | | | | | | |
| (5) | | | | | | | | | | | | |
| (6) | | | | | | | | | | | | |
| (7) | | | | | | | | | | | | |

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | (i) Section 512(b)(13) controlled entity? | |
|---|-------------------------|---|-------------------------------------|---|---------------------------------|---------------------------------------|--------------------------------|--|----|
| | | | | | | | | Yes | No |
| (1) Charitable Trust (4) | | | | Trust | | | | | |
| (2) Charitable Remainder Trust (4) | | PA and WV | | Trust | | | | | |
| (3) | | PA and WV | | Trust | | | | | |
| (4) | | | | | | | | | |
| (5) | | | | | | | | | |
| (6) | | | | | | | | | |
| (7) | | | | | | | | | |

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36.)**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

| 1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? | | Yes | No |
|---|--|-----|----|
| a | Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity | 1a | ✓ |
| b | Gift, grant, or capital contribution to related organization(s) | 1b | ✓ |
| c | Gift, grant, or capital contribution from related organization(s) | 1c | ✓ |
| d | Loans or loan guarantees to or for related organization(s) | 1d | ✓ |
| e | Loans or loan guarantees by related organization(s) | 1e | ✓ |
| f | Dividends from related organization(s) | 1f | ✓ |
| g | Sale of assets to related organization(s) | 1g | ✓ |
| h | Purchase of assets from related organization(s) | 1h | ✓ |
| i | Exchange of assets with related organization(s) | 1i | ✓ |
| j | Lease of facilities, equipment, or other assets to related organization(s) | 1j | ✓ |
| k | Lease of facilities, equipment, or other assets from related organization(s) | 1k | ✓ |
| l | Performance of services or membership or fundraising solicitations for related organization(s) | 1l | ✓ |
| m | Performance of services or membership or fundraising solicitations by related organization(s) | 1m | ✓ |
| n | Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | 1n | ✓ |
| o | Sharing of paid employees with related organization(s) | 1o | ✓ |
| p | Reimbursement paid to related organization(s) for expenses | 1p | ✓ |
| q | Reimbursement paid by related organization(s) for expenses | 1q | ✓ |
| r | Other transfer of cash or property to related organization(s) | 1r | ✓ |
| s | Other transfer of cash or property from related organization(s) | 1s | ✓ |

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

| | (a) Name of other organization | (b) Transaction type (a-s) | (c) Amount involved | (d) Method of determining amount involved |
|-----|-----------------------------------|-------------------------------|------------------------|--|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Predominant income (related, unrelated, excluded from tax under section 512-514) | (e) Are all partners section 501(c)(3) organizations? | | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|---|-------------------------|--|---|---|----|---------------------------------|--|---|----|---|---|----|--------------------------------|
| | | | | Yes | No | | | Yes | No | | Yes | No | |
| (1) | | | | | | | | | | | | | |
| (2) | | | | | | | | | | | | | |
| (3) | | | | | | | | | | | | | |
| (4) | | | | | | | | | | | | | |
| (5) | | | | | | | | | | | | | |
| (6) | | | | | | | | | | | | | |
| (7) | | | | | | | | | | | | | |
| (8) | | | | | | | | | | | | | |
| (9) | | | | | | | | | | | | | |
| (10) | | | | | | | | | | | | | |
| (11) | | | | | | | | | | | | | |
| (12) | | | | | | | | | | | | | |
| (13) | | | | | | | | | | | | | |
| (14) | | | | | | | | | | | | | |
| (15) | | | | | | | | | | | | | |
| (16) | | | | | | | | | | | | | |

Part VII **Supplemental Information**

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

Schedule R, Part III, Column (a), Line (1):

Name: **Camp Canyon LLC**

Address: **1438 Creek Run Drive, Riverview, FL 33579**

EIN: **26-0474474**

Schedule R, Part III, Column (d), Line (1):

Direct Controlling Entity: **Bethany College**

Schedule R, Part III, Column (e), Line (1):

Predominant income (related,unrelated, excluded from tax under sections 512-514): **Related to Exempt**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2012Attachment
Sequence No **179**

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

BETHANY COLLEGE

FORM 990-T PAGE 1

55-0356985

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

| | | | |
|----|--|------------------------------|------------------|
| 1 | Maximum amount (see instructions) | 1 | 500,000. |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | 2,000,000. |
| 3 | Threshold cost of section 179 property before reduction in limitation (see instructions) | 3 | |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions | 5 | |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2011 Form 4562 | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶ | 13 | |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions.)**

| | | | |
|----|---|----|---------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | 42,723. |

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

| | | | |
|----|--|----|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2012 | 17 | |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/> | | |

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs | | S/L | |
| h Residential rental property | | | 27 5 yrs. | MM | S/L | |
| | | | 27 5 yrs. | MM | S/L | |
| i Nonresidential real property | | | 39 yrs | MM | S/L | |
| | | | | MM | S/L | |

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|----------------|--|--|--------|----|-----|--|
| 20a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs | | S/L | |
| c 40-year | | | 40 yrs | MM | S/L | |

Part IV Summary (See instructions.)

| | | | |
|----|--|----|--------|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 42,723 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

| (a) Type of property (list vehicles first) | (b) Date placed in service | (c) Business/investment use percentage | (d) Cost or other basis | (e) Basis for depreciation (business/investment use only) | (f) Recovery period | (g) Method/Convention | (h) Depreciation deduction | (i) Elected section 179 cost |
|--|-------------------------------|---|----------------------------|--|------------------------|--------------------------|-------------------------------|---------------------------------|
| 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . 25 | | | | | | | | |
| 26 Property used more than 50% in a qualified business use: | | | | | | | | |
| | | % | | | | | | |
| | | % | | | | | | |
| | | % | | | | | | |
| 27 Property used 50% or less in a qualified business use: | | | | | | | | |
| | | % | | | S/L - | | | |
| | | % | | | S/L - | | | |
| | | % | | | S/L - | | | |
| 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . 28 | | | | | | | | |
| 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 . 29 | | | | | | | | |

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

| | (a) Vehicle 1 | | (b) Vehicle 2 | | (c) Vehicle 3 | | (d) Vehicle 4 | | (e) Vehicle 5 | | (f) Vehicle 6 | |
|---|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|
| 30 Total business/investment miles driven during the year (do not include commuting miles) . | | | | | | | | | | | | |
| 31 Total commuting miles driven during the year | | | | | | | | | | | | |
| 32 Total other personal (noncommuting) miles driven | | | | | | | | | | | | |
| 33 Total miles driven during the year Add lines 30 through 32 | | | | | | | | | | | | |
| 34 Was the vehicle available for personal use during off-duty hours? | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No |
| 35 Was the vehicle used primarily by a more than 5% owner or related person? | | | | | | | | | | | | |
| 36 Is another vehicle available for personal use? | | | | | | | | | | | | |

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

| | Yes | No |
|--|-----|----|
| 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? | | |
| 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners | | |
| 39 Do you treat all use of vehicles by employees as personal use? | | |
| 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? | | |
| 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) | | |

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|--|---------------------------------|---------------------------|---------------------|--|-----------------------------------|
| 42 Amortization of costs that begins during your 2012 tax year (see instructions): | | | | | |
| | | | | | |
| 43 Amortization of costs that began before your 2012 tax year 43 | | | | | |
| 44 Total. Add amounts in column (f). See the instructions for where to report 44 | | | | | |

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► File a separate application for each return.

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box ☒ X
- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form).

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

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

| | | |
|--|--|--|
| Type or print | Name of exempt organization or other filer, see instructions. BETHANY COLLEGE | Employer identification number (EIN) or 55-0356985 |
| File by the due date for filing your return. See instructions. | Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 417 | Social security number (SSN) |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. BETHANY, WV 26032 | |

Enter the Return code for the return that this application is for (file a separate application for each return)

| Application For | Return Code | Application Is For | Return Code |
|--|-------------|--------------------------|-------------|
| Form 990 or Form 990-EZ | 01 | Form 990-T (corporation) | 07 |
| Form 990-BL | 02 | Form 1041-A | 08 |
| Form 4720 (Individual) | 03 | Form 4720 | 09 |
| Form 990-PF | 04 | Form 5227 | 10 |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05 | Form 6069 | 11 |
| Form 990-T (trust other than above) | 06 | Form 8870 | 12 |

THE ORGANIZATION

- The books are in the care of ► **PO BOX 417 - BETHANY, WV 26032**

Telephone No. ► **(304) 829-7217** FAX No. ► **(304) 829-7600**

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐ . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **FEBRUARY 15, 2014**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☐ calendar year or
- ☒ tax year beginning **JUL 1, 2012**, and ending **JUN 30, 2013**.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
- ☐ Change in accounting period

| | | | |
|---|----|----|----|
| 3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | 3a | \$ | 0. |
| b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | 3b | \$ | 0. |
| c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | 3c | \$ | 0. |

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2013)

NOVEMBER 15, 2013 EXTENSIONS

| <u>ENCLOSED</u> | <u>NAME</u> | <u>EIN/SSN</u> | <u>FORM</u> |
|-----------------|-------------------------|----------------|-------------|
| 1 | BETHANY COLLEGE (980-T) | 55-0356985 | 8888 |

INTERNAL REVENUE SERVICE
W & I - FIELD ASSISTANCE
PITTSBURGH, PA 15222

NOV 15 2013

PROOF OF DELIVERY ONLY
THIS IS NOT AN OFFICIAL RECEIPT
13107

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

OMB No. 1545-1709

► **File a separate application for each return.**

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box ☐
- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form).

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

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☒

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

| | | |
|--|--|---|
| Type or print | Name of exempt organization or other filer, see instructions. | Employer identification number (EIN) or |
| | BETHANY COLLEGE | 55-0356985 |
| | Number, street, and room or suite no. If a P.O. box, see instructions. | Social security number (SSN) |
| | PO BOX 417 | |
| File by the due date for filing your return. See instructions. | City, town or post office, state, and ZIP code. For a foreign address, see instructions. | |
| | BETHANY, WV 26032 | |

Enter the Return code for the return that this application is for (file a separate application for each return)

| Application Is For | Return Code | Application Is For | Return Code |
|--|-------------|--------------------------|-------------|
| Form 990 or Form 990-EZ | 01 | Form 990-T (corporation) | 07 |
| Form 990-BL | 02 | Form 1041-A | 08 |
| Form 4720 (Individual) | 03 | Form 4720 | 09 |
| Form 990-PF | 04 | Form 5227 | 10 |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05 | Form 6069 | 11 |
| Form 990-T (trust other than above) | 06 | Form 8870 | 12 |

THE ORGANIZATION

- The books are in the care of ► **PO BOX 417 - BETHANY, WV 26032**
Telephone No. ► **(304) 829-7217** FAX No. ► **(304) 829-7600**
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box ☐ . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **MAY 15, 2014**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☐ calendar year _____ or
- ☒ tax year beginning **JUL 1, 2012**, and ending **JUN 30, 2013**.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
- ☐ Change in accounting period

| | | | |
|---|----|----|----|
| 3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | 3a | \$ | 0. |
| b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | 3b | \$ | 0. |
| c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | 3c | \$ | 0. |

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2013)