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Form **990**

Department of the Treasury
Internal Revenue Service

# Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

**2012**

**Open to Public Inspection**

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

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

**C** Name of organization
BEREA COLLEGE

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
LINCOLN HALL NO 220

City or town, state or country, and ZIP + 4
BEREA, KY 40404

**D Employer identification number**
61-0444650

E Telephone number
(859) 985-3082

**G** Gross receipts $ 569,627,772

**F** Name and address of principal officer
JEFFREY S AMBURGEY
LINCOLN HALL NO 220
BEREA, KY 40404

**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:** ▶ WWW BEREA EDU

**K** Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

**L** Year of formation 1855

**M** State of legal domicile KY

## Part I Summary

**1** Briefly describe the organization's mission or most significant activities
POST-SECONDARY EDUCATIONAL INSTITUTION PROVIDING INSTRUCTION AND OTHER SERVICES TO STUDENTS

**2** Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

Activities & Governance

| | | | |
|---|---|---|---|
| **3** | Number of voting members of the governing body (Part VI, line 1a) | **3** | 29 |
| **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** | 758 |
| **6** | Total number of volunteers (estimate if necessary) | **6** | 100 |
| **7a** | Total unrelated business revenue from Part VIII, column (C), line 12 | **7a** | 278,155 |
| **b** | Net unrelated business taxable income from Form 990-T, line 34 | **7b** | 0 |

| | | Prior Year | Current Year |
|---|---|---|---|
| **8** | Contributions and grants (Part VIII, line 1h) | 40,704,327 | 50,263,747 |
| **9** | Program service revenue (Part VIII, line 2g) | 17,936,768 | 17,746,606 |
| **10** | Investment income (Part VIII, column (A), lines 3, 4, and 7d ) | 60,930,082 | 23,949,109 |
| **11** | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 1,411,930 | 1,549,858 |
| **12** | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 120,983,107 | 93,509,320 |
| **13** | Grants and similar amounts paid (Part IX, column (A), lines 1–3 ) | 4,206,983 | 4,785,235 |
| **14** | Benefits paid to or for members (Part IX, column (A), line 4) | 0 | 0 |
| **15** | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 34,331,385 | 39,396,515 |
| **16a** | Professional fundraising fees (Part IX, column (A), line 11e) | 51,036 | 55,408 |
| **b** | Total fundraising expenses (Part IX, column (D), line 25) ▶3,419,068 | | |
| **17** | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) | 45,164,098 | 53,498,107 |
| **18** | Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25) | 83,753,502 | 97,735,265 |
| **19** | Revenue less expenses Subtract line 18 from line 12 | 37,229,605 | -4,225,945 |

Revenue

Expenses

| | | Beginning of Current Year | End of Year |
|---|---|---|---|
| **20** | Total assets (Part X, line 16) | 1,216,583,875 | 1,306,539,674 |
| **21** | Total liabilities (Part X, line 26) | 87,736,244 | 89,568,069 |
| **22** | Net assets or fund balances Subtract line 21 from line 20 | 1,128,847,631 | 1,216,971,605 |

Net Assets or Fund Balances

## 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**

****** | 2014-02-17
Signature of officer | Date

JEFFREY S AMBURGEY 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 |
|---|---|---|---|---|
| LEIGH MCKEE | | | | P00169845 |

Firm's name ▶ DEAN DORTON ALLEN FORD PLLC | Firm's EIN ▶ 27-3858252

Firm's address ▶ 106 W VINE STREET SUITE 600
LEXINGTON, KY 40507 | Phone no (859) 255-2341

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

**Part III Statement of Program Service Accomplishments**

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

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

BEREA COLLEGE (THE "COLLEGE") IS A NOT-FOR-PROFIT BACCALAUREATE INSTITUTION PROVIDING A LIBERAL ARTS EDUCATION TO STUDENTS WITH LIMITED FAMILY FINANCIAL RESOURCES (CONTINUED ON SCHEDULE O PAGE 74)

**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 $ 24,453,205 including grants of $ ) (Revenue $ 313,377 )

INSTRUCTION - EXPENDITURES OF ACADEMIC DEPARTMENTS AND OTHER INSTRUCTION ACTIVITIES BENEFITING APPROXIMATELY 1,600 STUDENTS

**4b** (Code ) (Expenses $ 9,795,691 including grants of $ ) (Revenue $ 2,083,077 )

STUDENT SERVICES - STUDENT SUPPORT SERVICES SUCH AS ADMISSIONS, STUDENT LIFE, HEALTH SERVICES, LABOR PROGRAM, AND FINANCIAL AID

**4c** (Code ) (Expenses $ 8,348,819 including grants of $ ) (Revenue $ 8,007,489 )

RESIDENCE HALLS AND FOOD SERVICE FOR STUDENTS

(Code ) (Expenses $ 8,071,805 including grants of $ ) (Revenue $ 1,011,624 )

ACADEMIC SUPPORT - INCLUDES EXPENDITURES FOR THE ACADEMIC VICE PRESIDENT AND DEAN OF FACULTY'S OFFICE, LIBRARY, MEDIA SERVICES, STUDENT LAPTOP COMPUTER PROGRAM, AND OTHER RELATED ACTIVITIES THAT SUPPORT THE INSTRUCTIONAL MISSION OF THE COLLEGE

(Code ) (Expenses $ 23,971,488 including grants of $ 405,500 ) (Revenue $ 84,593 )

PUBLIC SERVICE - INCLUDES EXPENDITURES FOR THE UPWARD BOUND PROGRAM, EDUCATIONAL TALENT SEARCH, GEAR UP PROGRAM, PROMISE NEIGHBORHOOD, CONTINUING EDUCATION, EXTENSION AND OUTREACH PROGRAMS, AND COMMUNITY ASSISTANCE PROGRAMS THAT SUPPORT THE INSTITUTION'S MISSION OF SERVICE

(Code ) (Expenses $ 3,653,779 including grants of $ ) (Revenue $ 2,760,165 )

STUDENT INDUSTRIES COST OF OPERATIONS (EXCLUDING COST OF SALES) WHICH PROVIDE LABOR OPPORTUNITIES FOR STUDENTS

(Code ) (Expenses $ 3,972,188 including grants of $ 3,972,188 ) (Revenue $ 3,900,000 )

STUDENT AID - EXPENDITURES FOR SCHOLARSHIPS, GRANTS, AND AWARDS TO STUDENTS EXPENSES REPORTED INCLUDE PRIMARILY DIRECT STUDENT AID TO ASSIST WITH ROOM AND BOARD, BOOKS AND SUPPLIES IN ADDITION, ALL DEGREE-SEEKING BEREA COLLEGE STUDENTS RECEIVE A FULL-TUITION SCHOLARSHIP, ALSO KNOWN AS A COST OF EDUCATION SCHOLARSHIP, THAT IS FUNDED PRIMARILY FROM THE SPENDABLE RETURN FROM THE ENDOWMENT THE AMOUNT OF FULL-TUITION SCHOLARSHIPS FOR THE FISCAL YEAR WAS $35,441,450 THESE EXPENSES ARE PRIMARILY INCLUDED IN THE AREAS OF INSTRUCTION, STUDENT SERVICES, AND ACADEMIC SUPPORT (CONT ON PG 69)

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

(Expenses $ 39,669,260 including grants of $ 4,377,688 ) (Revenue $ 7,756,382 )

**4e Total program service expenses ▶** 82,266,975

## Part IV Checklist of Required Schedules

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A* | 1 | Yes | |
| 2 | Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)? | 2 | Yes | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I* | 3 | | No |
| 4 | **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II* | 4 | Yes | |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III* | 5 | | No |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I* | 6 | | No |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II* | 7 | | No |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III* | 8 | Yes | |
| 9 | Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV* | 9 | | No |
| 10 | Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V* | 10 | Yes | |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable | | | |
| a | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI* | 11a | Yes | |
| b | Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII* | 11b | Yes | |
| c | Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII* | 11c | | No |
| d | Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX* | 11d | | No |
| e | Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X* | 11e | Yes | |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X* | 11f | Yes | |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII* | 12a | Yes | |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional* | 12b | | No |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* | 13 | Yes | |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | No |
| b | Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV* | 14b | Yes | |
| 15 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Parts II and IV* | 15 | | No |
| 16 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Parts III and IV* | 16 | | No |
| 17 | Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)* | 17 | Yes | |
| 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 | | No |
| 19 | Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III* | 19 | | No |
| 20a | Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H* | 20a | | No |
| b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |

**Part IV Checklist of Required Schedules** *(continued)*

| | | | | | |
|---|---|---|---|---|---|
| **21** | Did the organization report more than $5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II* | **21** | Yes | |
| **22** | Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III* | **22** | Yes | |
| **23** | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J* | **23** | Yes | |
| **24a** | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25* | **24a** | Yes | |
| **b** | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | **24b** | | No |
| **c** | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | **24c** | | No |
| **d** | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | **24d** | | No |
| **25a** | **Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I* | **25a** | | No |
| **b** | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I* | **25b** | | No |
| **26** | Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II* | **26** | | No |
| **27** | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III* | **27** | | No |
| **28** | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions) | | | |
| **a** | A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | **28a** | | No |
| **b** | A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | **28b** | Yes | |
| **c** | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV* | **28c** | Yes | |
| **29** | Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M* | **29** | Yes | |
| **30** | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M* | **30** | | No |
| **31** | Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I* | **31** | | No |
| **32** | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II* | **32** | | No |
| **33** | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I* | **33** | | No |
| **34** | Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1* | **34** | Yes | |
| **35a** | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | **35a** | Yes | |
| **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)? *If "Yes," complete Schedule R, Part V, line 2* | **35b** | | No |
| **36** | **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2* | **36** | | No |
| **37** | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI* | **37** | | No |
| **38** | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O | **38** | Yes | |

## Part V Statements Regarding Other IRS Filings and Tax Compliance

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

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . | 1a | 846 | | |
| 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 | | Yes | |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . . | 2a | 758 | | |
| 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 | | Yes | |
| 3a | Did the organization have unrelated business gross income of $1,000 or more during the year? . . . | 3a | | Yes | |
| b | If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O* . . . . . | 3b | | Yes | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . . | 4a | | | No |
| 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 | | | No |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | | No |
| 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 | | | No |
| 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 | | | No |
| 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 | | | No |
| 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 | | | No |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . | 7f | | | No |
| 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 | | | No |
| 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 lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

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

## Section A. Governing Body and Management

| | | | | Yes | No |
|---|---|---|---|---|---|
| **1a** | Enter the number of voting members of the governing body at the end of the tax year . . . . . | **1a** | 29 | | |
| | 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** | | | No |
| **3** | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . | **3** | | | No |
| **4** | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . . | **4** | | Yes | |
| **5** | Did the organization become aware during the year of a significant diversion of the organization's assets? . | **5** | | | No |
| **6** | Did the organization have members or stockholders? . . . . . | **6** | | | No |
| **7a** | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . . | **7a** | | | No |
| **b** | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . . | **7b** | | | No |
| **8** | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following | | | | |
| **a** | The governing body? . . . . . | **8a** | | Yes | |
| **b** | Each committee with authority to act on behalf of the governing body? . . . . . | **8b** | | Yes | |
| **9** | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O* . . . . . | **9** | | | No |

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

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

## Section C. Disclosure

**17** List the States with which a copy of this Form 990 is required to be filed ▶ AK , AR , HI , KY , MA , MD , MI , MS , ND , NH , NJ , NY , OH , OK , OR , SC

**18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☐ 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 ▶ JEFFREY S AMBURGEY LINCOLN HALL NO 220 BEREA, KY (859) 985-3082

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

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

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

| (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 | | | |
| See Additional Data Table | | | | | | | | | | |
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**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 | | | |
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| | | | | | | | | | | |
| **1b** **Sub-Total** . . . . . ▶ | | | | | | | | | | |
| **c** **Total from continuation sheets to Part VII, Section A** . . . . ▶ | | | | | | | | | | |
| **d** **Total (add lines 1b and 1c)** . . . . . ▶ | | | | | | | | 2,129,164 | 0 | 267,069 |

**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 ▶ 18

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

## Section B. Independent Contractors

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

| (A) Name and business address | (B) Description of services | (C) Compensation |
|---|---|---|
| COLLABORATIVE FOR TEACHING & LEARNING I 2303 RIVER RD STE 100 LOUISVILLE KY 40206 | CURRICULUM DEVELOPMENT | 727,753 |
| STATE STREET GLOBAL ADVISORS 1 LINCOLN STREET BOSTON MA 02111 | INVESTMENT MANAGER | 720,210 |
| HASTINGS & CHIVETTA INC 101 S HANLEY ST ST LOUIS MO 63105 | ARCHITECTURAL SERVICES | 618,814 |
| HIRTLE CALLAGHAN & CO 300 BARR HARBOR DRIVE WEST CONSHOHOCKEN PA 19428 | INVESTMENT SERVICES | 391,572 |
| BANK OF NEW YORK MELLON 209 WEST JACKSON BLVD CHICAGO IL 60606 | INVESTMENT CUSTODY SERVICES | 269,979 |

**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 ▶ 8

**Part VIII Statement of Revenue**

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

| | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512, 513, or 514 |
|---|---|---|---|---|---|---|---|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a | Federated campaigns | 1a | | | | |
| | b | Membership dues | 1b | | | | |
| | c | Fundraising events | 1c | | | | |
| | d | Related organizations | 1d | | | | |
| | e | Government grants (contributions) | 1e | 27,153,326 | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f | 23,110,421 | | | |
| | g | Noncash contributions included in lines 1a-1f $ | | 929,892 | | | |
| | h | **Total.** Add lines 1a-1f | | | 50,263,747 | | |
| Program Service Revenue | | | Business Code | | | | |
| | 2a | RESIDENCE/FOOD SVC REV | 721310 | | 7,767,905 | 7,767,905 | |
| | b | GRANTS FOR EDUC FEES | 611710 | | 3,900,000 | 3,900,000 | |
| | c | BOONE TAVERN | 721110 | | 2,760,165 | 2,760,165 | |
| | d | FEES/INS PD BY STDNTS | 611710 | | 1,653,580 | 1,653,580 | |
| | e | INCOME FROM AGRICULTURE FARM LABO | 900099 | | 253,840 | 253,840 | |
| | f | All other program service revenue | | | 1,411,116 | 1,082,797 | 328,319 |
| | g | **Total.** Add lines 2a–2f | | | 17,746,606 | | |
| | 3 | Investment income (including dividends, interest, and other similar amounts) | | | 22,423,449 | | -50,164 |
| | 4 | Income from investment of tax-exempt bond proceeds | | | | | |
| | 5 | Royalties | | | 30,985 | | |
| | | | (i) Real | (ii) Personal | | | |
| | 6a | Gross rents | 560,939 | | | | |
| | b | Less rental expenses | 319,910 | | | | |
| | c | Rental income or (loss) | 241,029 | | | | |
| | d | Net rental income or (loss) | | | 241,029 | | |
| | | | (i) Securities | (ii) Other | | | |
| | 7a | Gross amount from sales of assets other than inventory | 476,112,796 | 31,185 | | | |
| | b | Less cost or other basis and sales expenses | 474,541,175 | 77,146 | | | |
| | c | Gain or (loss) | 1,571,621 | -45,961 | | | |
| | d | Net gain or (loss) | | | 1,525,660 | | |
| Other Revenue | 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 | 1,206,842 | | | |
| | b | Less cost of goods sold | b | 1,180,221 | | | |
| | c | Net income or (loss) from sales of inventory | | | 26,621 | | 26,621 |
| | | Miscellaneous Revenue | Business Code | | | | |
| | 11a | CHILD DEVELOPMENT LAB | 624410 | | 499,847 | | 499,847 |
| | b | GIFT ANNUITY ADMIN | 525990 | | 141,095 | 141,095 | |
| | c | HEALTH SERVICE | 900099 | | 115,834 | 115,834 | |
| | d | All other revenue | | | 494,447 | 485,109 | 9,338 |
| | e | **Total.** Add lines 11a–11d | | | 1,251,223 | | |
| | 12 | **Total revenue.** See Instructions | | | 93,509,320 | 18,160,325 | 278,155 | 24,807,093 |

## 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 | 813,047 | 813,047 | | |
| 2 Grants and other assistance to individuals in the United States See Part IV, line 22 | 3,972,188 | 3,972,188 | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees . . . . | 1,576,592 | 378,025 | 987,663 | 210,904 |
| 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 | 31,180,321 | 25,093,205 | 4,871,597 | 1,215,519 |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . | 1,968,677 | 1,567,763 | 289,424 | 111,490 |
| 9 Other employee benefits . . . . . | 2,708,289 | 2,156,755 | 398,158 | 153,376 |
| 10 Payroll taxes . . . . . | 1,962,636 | 1,562,952 | 288,536 | 111,148 |
| 11 Fees for services (non-employees) | | | | |
| a Management . . . . . | | | | |
| b Legal . . . . . | 60,111 | | 60,111 | |
| c Accounting . . . . . | 142,268 | | 142,268 | |
| d Lobbying . . . . . | 25,356 | 25,356 | | |
| e Professional fundraising services See Part IV, line 17 | 55,408 | | | 55,408 |
| f Investment management fees . . . . . | 1,636,427 | | 1,636,427 | |
| g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . . . . | | | | |
| 12 Advertising and promotion . . . . | 101,571 | 101,571 | | |
| 13 Office expenses . . . . . | 612,011 | 541,789 | 57,000 | 13,222 |
| 14 Information technology . . . . . | 1,614,672 | 543,158 | 1,071,514 | |
| 15 Royalties . . | | | | |
| 16 Occupancy . . . . . | 5,364,318 | 5,052,473 | 261,079 | 50,766 |
| 17 Travel . . . . . | 1,629,052 | 1,409,005 | 174,948 | 45,099 |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . . | | | | |
| 19 Conferences, conventions, and meetings . . . . | | | | |
| 20 Interest . . . . . | 2,148,469 | 1,945,610 | 194,309 | 8,550 |
| 21 Payments to affiliates . . . . . | | | | |
| 22 Depreciation, depletion, and amortization . . . . . | 6,880,454 | 6,403,681 | 476,773 | |
| 23 Insurance . . . . . | 419,028 | 130,665 | 284,332 | 4,031 |
| 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 OUTREACH PROGRAMS | 19,569,849 | 19,569,849 | | |
| b RESIDENCE HALLS AND FOO | 5,332,529 | 5,332,529 | | |
| c REPAIRS & MAINTENANCE | 2,725,143 | 2,473,116 | 208,925 | 43,102 |
| d BOONE TAVERN | 2,718,904 | 2,718,904 | | |
| e All other expenses | 2,517,945 | 475,334 | 646,158 | 1,396,453 |
| 25 **Total functional expenses.** Add lines 1 through 24e | 97,735,265 | 82,266,975 | 12,049,222 | 3,419,068 |
| 26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720) | | | | |

**Part X Balance Sheet**

Check 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 | | | 1 | |
| | 2 | Savings and temporary cash investments | | 50,417,011 | 2 | 57,668,611 |
| | 3 | Pledges and grants receivable, net | | 22,947,201 | 3 | 26,112,113 |
| | 4 | Accounts receivable, net | | 5,799,628 | 4 | 793,295 |
| | 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 | | | 7 | |
| | 8 | Inventories for sale or use | | 1,283,401 | 8 | 1,322,703 |
| | 9 | Prepaid expenses and deferred charges | | 1,109,044 | 9 | 1,002,247 |
| | 10a | Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D | 10a 231,551,706 | | | |
| | b | Less accumulated depreciation | 10b 79,048,854 | 140,965,563 | 10c | 152,502,852 |
| | 11 | Investments—publicly traded securities | | 748,724,800 | 11 | 816,931,700 |
| | 12 | Investments—other securities See Part IV, line 11 | | 243,215,200 | 12 | 247,606,900 |
| | 13 | Investments—program-related See Part IV, line 11 | | 1,336,712 | 13 | 1,329,093 |
| | 14 | Intangible assets | | | 14 | |
| | 15 | Other assets See Part IV, line 11 | | 785,315 | 15 | 1,270,160 |
| | 16 | **Total assets.** Add lines 1 through 15 (must equal line 34) | | 1,216,583,875 | 16 | 1,306,539,674 |
| Liabilities | 17 | Accounts payable and accrued expenses | | 11,568,603 | 17 | 12,959,543 |
| | 18 | Grants payable | | | 18 | |
| | 19 | Deferred revenue | | 198,518 | 19 | 122,600 |
| | 20 | Tax-exempt bond liabilities | | 55,286,711 | 20 | 58,720,438 |
| | 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 | | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | | 24 | |
| | 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D | | 20,682,412 | 25 | 17,765,488 |
| | 26 | **Total liabilities.** Add lines 17 through 25 | | 87,736,244 | 26 | 89,568,069 |
| Net Assets or Fund Balances | | **Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.** | | | | |
| | 27 | Unrestricted net assets | | 501,766,649 | 27 | 546,261,917 |
| | 28 | Temporarily restricted net assets | | 356,849,577 | 28 | 393,167,548 |
| | 29 | Permanently restricted net assets | | 270,231,405 | 29 | 277,542,140 |
| | | **Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ 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 | | 1,128,847,631 | 33 | 1,216,971,605 |
| | 34 | Total liabilities and net assets/fund balances | | 1,216,583,875 | 34 | 1,306,539,674 |

## Part XI Reconcilliation of Net Assets

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

| | | | |
|---|---|---|---|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 93,509,320 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 97,735,265 |
| 3 | Revenue less expenses Subtract line 2 from line 1 | 3 | -4,225,945 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 1,128,847,631 |
| 5 | Net unrealized gains (losses) on investments | 5 | 88,823,774 |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | 3,526,145 |
| 10 | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 1,216,971,605 |

## Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII . . . . . ☑

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | 2a | | No |
| | 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 ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis | | | |
| b | Were the organization's financial statements audited by an independent accountant? | 2b | Yes | |
| | 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 ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis | | | |
| 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? | 2c | Yes | |
| | If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | 3a | Yes | |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits | 3b | Yes | |

## Additional Data

**Software ID:**
**Software Version:**
**EIN:** 61-0444650
**Name:** BEREA COLLEGE

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

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| ALLUMS VICKIE E<br>TRUSTEE | 2 50 | X | | | | | | 0 | 0 | 0 |
| BEASON CHARLOTTE F<br>TRUSTEE | 2 00 | X | | | | | | 0 | 0 | 0 |
| BLADE VANCE<br>TRUSTEE | 2 00 | X | | | | | | 0 | 0 | 0 |
| BLAIR NANCY<br>TRUSTEE | 2 50 | X | | | | | | 0 | 0 | 0 |
| BRIDY JOSEPH JOHN<br>TRUSTEE | 2 00 | X | | | | | | 0 | 0 | 0 |
| CALDWELL LYNNE BLANKENSHIP<br>TRUSTEE | 2 00 | X | | | | | | 0 | 0 | 0 |
| CALDWELL SCOTT<br>TRUSTEE | 2 00 | X | | | | | | 0 | 0 | 0 |
| CHOW DAVID H<br>TRUSTEE | 2 00 | X | | | | | | 0 | 0 | 0 |
| CULBRETH M ELIZABETH<br>TRUSTEE | 2 00 | X | | | | | | 0 | 0 | 0 |
| DAVID CHELLA S<br>TRUSTEE | 2 00 | X | | | | | | 0 | 0 | 0 |
| FLEMING JOHN E<br>TRUSTEE | 2 00 | X | | | | | | 0 | 0 | 0 |
| HALE JERRY B<br>TRUSTEE | 2 00 | X | | | | | | 0 | 0 | 0 |
| HALL DONNA S<br>TRUSTEE | 2 00 | X | | | | | | 0 | 0 | 0 |
| HAWKS ROBERT F<br>TRUSTEE | 2 00 | X | | | | | | 0 | 0 | 0 |
| JENKINS SCOTT M<br>TRUSTEE | 2 50 | X | | | | | | 0 | 0 | 0 |
| JENNINGS GLENN R<br>TRUSTEE | 2 00 | X | | | | | | 0 | 0 | 0 |
| JOHNSON SHAWN C D<br>TRUSTEE | 2 50 | X | | | | | | 0 | 0 | 0 |
| LARSEN BRENDA TODD<br>TRUSTEE | 2 00 | X | | | | | | 0 | 0 | 0 |
| LOWE JR EUGENE Y<br>TRUSTEE | 2 50 | X | | | | | | 0 | 0 | 0 |
| MOSES HAROLD L<br>TRUSTEE | 2 50 | X | | | | | | 0 | 0 | 0 |
| ORR DOUGLAS M<br>TRUSTEE | 2 50 | X | | | | | | 0 | 0 | 0 |
| PHILLIPS THOMAS W<br>TRUSTEE | 2 00 | X | | | | | | 0 | 0 | 0 |
| RICHARDSON WILLIAM B<br>TRUSTEE | 2 00 | X | | | | | | 0 | 0 | 0 |
| ROOP DENNIS R<br>TRUSTEE | 2 00 | X | | | | | | 0 | 0 | 0 |
| SEABURY II CHARLES WARD<br>TRUSTEE | 2 00 | X | | | | | | 0 | 0 | 0 |

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

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| SHELTON DAVID E<br>CHAIR | 7 00 | X | | | | | | 0 | 0 | 0 |
| THOMPSON TYLER S<br>TRUSTEE | 2 50 | X | | | | | | 0 | 0 | 0 |
| YAHNG ROBERT T<br>TRUSTEE | 2 50 | X | | | | | | 0 | 0 | 0 |
| ZEIGLER STEPHANIE BOWLING<br>TRUSTEE | 2 00 | X | | | | | | 0 | 0 | 0 |
| ROELOFS LYLE D<br>PRESIDENT FROM 7/1/12 | 60 00 | | | X | | | | 163,023 | 0 | 31,587 |
| BERRY CHAD<br>ACADEMIC VP & DEAN OF FACU | 50 00 | | | X | | | | 161,588 | 0 | 21,123 |
| JANSSEN MICHELLE<br>VP FOR ALUMNI & COLLEGE RE | 50 00 | | | X | | | | 163,372 | 0 | 21,171 |
| KARCHER STEVEN D<br>VP FOR OPER & SUSTAINABILI | 50 00 | | | X | | | | 156,273 | 0 | 16,466 |
| AMBURGEY JEFFREY S<br>VICE PRESIDENT FOR FINANCE | 50 00 | | | X | | | | 145,937 | 0 | 20,419 |
| WOLFORD GAIL W<br>VP FOR LABOR & STUDENT LIF | 50 00 | | | X | | | | 135,441 | 0 | 14,425 |
| WILSON II JUDGE B<br>SECRETARY/GENERAL COUNSEL | 40 00 | | | X | | | | 220,509 | 0 | 26,114 |
| HOAG ROBERT<br>PROFESSOR | 40 00 | | | | | X | | 107,599 | 0 | 12,072 |
| JORDAN TIM<br>DIRECTOR, PUBLIC RELATIONS | 40 00 | | | | | X | | 113,626 | 0 | 14,158 |
| LYMPANY JOHN A<br>CHIEF INFORMATION OFFICER | 40 00 | | | | | X | | 128,198 | 0 | 18,689 |
| SINGLETON DERRICK<br>ASSIT VP SUSTAINABILITY | 40 00 | | | | | X | | 121,629 | 0 | 11,411 |
| HACKBERT PETER<br>PROFESSOR/CO-DIR OF EPG | 40 00 | | | | | X | | 109,287 | 0 | 12,088 |
| SHINN LARRY D<br>PRESIDENT THROUGH 6/30/12 | 30 00 | | | | | | X | 286,682 | 0 | 47,346 |
| LARAMEE WILLIAM<br>FORMER VP FOR ALUMNI & COL | 10 00 | | | | | | X | 116,000 | 0 | 0 |

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# SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

## Public Charity Status and Public Support

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

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

OMB No 1545-0047

**2012**

**Open to Public Inspection**

**Name of the organization**
BEREA COLLEGE

**Employer identification number**
61-0444650

**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?

| | | Yes | No |
|---|---|---|---|
| **(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? | **11g(i)** | | |
| **(ii)** A family member of a person described in (i) above? | **11g(ii)** | | |
| **(iii)** A 35% controlled entity of a person described in (i) or (ii) above? | **11g(iii)** | | |

**h** Provide the following information about the supported organization(s)

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

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

## Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ") | | | | | | |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 **Total.** Add lines 1 through 3 | | | | | | |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 **Public support.** Subtract line 5 from line 4 | | | | | | |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV ) | | | | | | |
| 11 **Total support** (Add lines 7 through 10) | | | | | | |

12 Gross receipts from related activities, etc (see instructions) **12**

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

## Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2011 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2012.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support test—2011.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2011.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶☐

**Part 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 501(c)(3) organization, check this box and **stop here** ▶☐

## Section C. Computation of Public Support Percentage

| | | | |
|---|---|---|---|
| 15 | Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f)) | 15 | |
| 16 | Public support percentage from 2011 Schedule A, Part III, line 15 | 16 | |

## Section D. Computation of Investment Income Percentage

| | | | |
|---|---|---|---|
| 17 | Investment income percentage for **2012** (line 10c, column (f) divided by line 13, column (f)) | 17 | |
| 18 | Investment income percentage from **2011** Schedule A, Part III, line 17 | 18 | |

19a **33 1/3% support tests—2012.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support tests—2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

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

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

| Facts And Circumstances Test |
| --- |
| |

**Explanation**

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# SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

## Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.
▶ See separate instructions.

OMB No 1545-0047

**2012**

**Open to Public Inspection**

**If the organization answered "Yes" to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

**If the organization answered "Yes" to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

**If the organization answered "Yes" to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then**

- Section 501(c)(4), (5), or (6) organizations Complete Part III

| Name of the organization | Employer identification number |
|---|---|
| BEREA COLLEGE | 61-0444650 |

## Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures ▶ $ _____

3 Volunteer hours _____

## Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $ _____

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $ _____

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV

## Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $ _____

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $ _____

3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ $ _____

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

| **(a)** Name | **(b)** Address | **(c)** EIN | **(d)** Amount paid from filing organization's funds If none, enter -0- | **(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0- |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

**Part II-A** **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply

| Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.) | (a) Filing organization's totals | (b) Affiliated group totals |
|---|---|---|
| 1a Total lobbying expenditures to influence public opinion (grass roots lobbying) | | |
| b Total lobbying expenditures to influence a legislative body (direct lobbying) | | |
| c Total lobbying expenditures (add lines 1a and 1b) | | |
| d Other exempt purpose expenditures | | |
| e Total exempt purpose expenditures (add lines 1c and 1d) | | |
| f Lobbying nontaxable amount Enter the amount from the following table in both columns | | |
| g Grassroots nontaxable amount (enter 25% of line 1f) | | |
| h Subtract line 1g from line 1a If zero or less, enter -0- | | |
| i Subtract line 1f from line 1c If zero or less, enter -0- | | |

| If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: |
|---|---|
| Not over $500,000 | 20% of the amount on line 1e |
| Over $500,000 but not over $1,000,000 | $100,000 plus 15% of the excess over $500,000 |
| Over $1,000,000 but not over $1,500,000 | $175,000 plus 10% of the excess over $1,000,000 |
| Over $1,500,000 but not over $17,000,000 | $225,000 plus 5% of the excess over $1,500,000 |
| Over $17,000,000 | $1,000,000 |

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

## 4-Year Averaging Period Under Section 501(h)
**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)**

### Lobbying Expenditures During 4-Year Averaging Period

| Calendar year (or fiscal year beginning in) | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) Total |
|---|---|---|---|---|---|
| 2a Lobbying nontaxable amount | | | | | |
| b Lobbying ceiling amount (150% of line 2a, column(e)) | | | | | |
| c Total lobbying expenditures | | | | | |
| d Grassroots nontaxable amount | | | | | |
| e Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | |
| f Grassroots lobbying expenditures | | | | | |

## Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

| | *For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.* | (a) Yes | (a) No | (b) Amount |
|---|---|---|---|---|
| 1 | During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of | | | |
| a | Volunteers? | | No | |
| b | Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? | | No | |
| c | Media advertisements? | | No | |
| d | Mailings to members, legislators, or the public? | | No | |
| e | Publications, or published or broadcast statements? | | No | |
| f | Grants to other organizations for lobbying purposes? | | No | |
| g | Direct contact with legislators, their staffs, government officials, or a legislative body? | | No | |
| h | Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? | | No | |
| i | Other activities? | Yes | | 25,356 |
| j | Total Add lines 1c through 1i | | | 25,356 |
| 2a | Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? | | No | |
| b | If "Yes," enter the amount of any tax incurred under section 4912 | | | |
| c | If "Yes," enter the amount of any tax incurred by organization managers under section 4912 | | | |
| d | If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? | | | |

## Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Were substantially all (90% or more) dues received nondeductible by members? | 1 | | |
| 2 | Did the organization make only in-house lobbying expenditures of $2,000 or less? | 2 | | |
| 3 | Did the organization agree to carry over lobbying and political expenditures from the prior year? | 3 | | |

## Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

| | | | |
|---|---|---|---|
| 1 | Dues, assessments and similar amounts from members | 1 | |
| 2 | Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).** | | |
| a | Current year | 2a | |
| b | Carryover from last year | 2b | |
| c | Total | 2c | |
| 3 | Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues | 3 | |
| 4 | If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? | 4 | |
| 5 | Taxable amount of lobbying and political expenditures (see instructions) | 5 | |

## Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, line 2, and Part II-B, line 1 Also, complete this part for any additional information

| Identifier | Return Reference | Explanation |
|---|---|---|
| EXPLANATION OF LOBBYING ACTIVITIES | PART II-B, LINE 1 | GENERAL LOBBYING OF US CONGRESS IN SUPPORT OF EDUCATION RELATED APPROPRIATION PROJECTS WORK COLLEGES LOBBYING SERVICES PROVIDED BY ARENT FOX LLC IN THE AMOUNT OF $25,356 |

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**SCHEDULE D** (Form 990)

Department of the Treasury
Internal Revenue Service

# Supplemental Financial Statements

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

OMB No 1545-0047

**2012**

**Open to Public Inspection**

**Name of the organization**
BEREA COLLEGE

**Employer identification number**
61-0444650

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

| | | (a) Donor advised funds | (b) Funds and other accounts |
|---|---|---|---|
| 1 | Total number at end of year | | |
| 2 | Aggregate contributions to (during year) | | |
| 3 | Aggregate grants from (during year) | | |
| 4 | Aggregate value at end of year | | |

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ 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 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 ▶ $ 4,097,531

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

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

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

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

- a ☑ Public exhibition
- b ☑ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☑ Other EDUCATION

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

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☑ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

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

| | | Amount |
|---|---|---|
| c | Beginning balance | 1c |
| d | Additions during the year | 1d |
| e | Distributions during the year | 1e |
| f | Ending balance | 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 | b (c) Two years back | (d) Three years back | (e) Four years back |
|---|---|---|---|---|---|---|
| 1a | Beginning of year balance | 942,618,000 | 978,734,900 | 846,776,300 | 791,209,800 | 1,023,254,700 |
| b | Contributions | 6,522,001 | 9,944,280 | 13,830,697 | 16,658,598 | 30,496,973 |
| c | Net investment earnings, gains, and losses | 109,819,370 | -1,064,531 | 166,222,757 | 89,200,667 | -210,215,725 |
| d | Grants or scholarships | 34,616,959 | 34,378,134 | 37,933,666 | 38,192,611 | 37,489,192 |
| e | Other expenditures for facilities and programs | 10,304,885 | 8,635,814 | 7,951,819 | 10,100,766 | 13,058,517 |
| f | Administrative expenses | 1,636,427 | 1,982,701 | 2,209,369 | 1,999,388 | 1,778,439 |
| g | End of year balance | 1,012,401,100 | 942,618,000 | 978,734,900 | 846,776,300 | 791,209,800 |

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

- a Board designated or quasi-endowment ▶ 44 260 %
- b Permanent endowment ▶ 55 710 %
- c Temporarily restricted endowment ▶ 0 030 %

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

| | | Yes | No |
|---|---|---|---|
| (i) unrelated organizations | 3a(i) | | No |
| (ii) related organizations | 3a(ii) | | No |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | | |

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

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

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|---|---|---|---|
| 1a Land | | 1,996,870 | | 1,996,870 |
| b Buildings | | 208,947,944 | 68,522,482 | 140,425,462 |
| c Leasehold improvements | | | | |
| d Equipment | | 16,509,361 | 10,526,372 | 5,982,989 |
| e Other | | 4,097,531 | | 4,097,531 |
| **Total.** Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶ | | | | 152,502,852 |

**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) PRIVATE EQUITY | 77,063,400 | F |
| (B) HEDGE FUNDS | 164,998,600 | F |
| (C) REAL ESTATE | 2,748,000 | F |
| (D) SPECIAL OPPORTUNITIES | 2,796,900 | F |
| | | |
| | | |
| | | |
| | | |
| | | |
| **Total.** *(Column (b) must equal Form 990, Part X, col (B) line 12 )* ▶ | 247,606,900 | |

**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 |
|---|---|---|
| | | |
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| | | |
| **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 |
|---|---|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| **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 |
|---|---|
| Federal income taxes | |
| AGENCY FUNDS | 553,618 |
| REVOCABLE GIFT AGREEMENTS | 61,000 |
| FUTURE PYMT LIAB ON ANNUITY CONTRACTS | 11,449,900 |
| WORKERS COMP - LONG TERM PORTION | 164,100 |
| LONG TERM PORTION ASSET RETIREMENT LIABILITY | 647,554 |
| 457(B) PLAN | 154,770 |
| INTEREST RATE SWAP | 4,487,800 |
| CAPITAL LEASE OBLIGATIONS | 61,861 |
| KENTUCKY SCHOOL BOARD INSURANCE TRUST EST INSURANCE ASSESSMENT | 184,885 |
| **Total.** *(Column (b) must equal Form 990, Part X, col (B) line 25 )* ▶ | 17,765,488 |

**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 | 181,750,755 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | | | |
| a | Net unrealized gains on investments | 2a | 88,823,774 | | |
| b | Donated services and use of facilities | 2b | | | |
| c | Recoveries of prior year grants | 2c | | | |
| d | Other (Describe in Part XIII ) | 2d | 6,941,930 | | |
| e | Add lines **2a** through **2d** | | | 2e | 95,765,704 |
| 3 | Subtract line **2e** from line **1** | | | 3 | 85,985,051 |
| 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 | 1,636,427 | | |
| b | Other (Describe in Part XIII ) | 4b | 5,887,842 | | |
| c | Add lines **4a** and **4b** | | | 4c | 7,524,269 |
| 5 | Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12 ) | | | 5 | 93,509,320 |

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

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total expenses and losses per audited financial statements | | | 1 | 93,626,781 |
| 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 | 1,500,131 | | |
| e | Add lines **2a** through **2d** | | | 2e | 1,500,131 |
| 3 | Subtract line **2e** from line **1** | | | 3 | 92,126,650 |
| 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 | 1,636,427 | | |
| b | Other (Describe in Part XIII ) | 4b | 3,972,188 | | |
| c | Add lines **4a** and **4b** | | | 4c | 5,608,615 |
| 5 | Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18 ) | | | 5 | 97,735,265 |

## Part XIII Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

| Identifier | Return Reference | Explanation |
|---|---|---|
| | PART III, LINE 4 | THE COLLEGE ART COLLECTION WAS ESTABLISHED IN 1935 AS A TEACHING COLLECTION WITH THE PURPOSE OF PROVIDING BEREA COLLEGE STUDENTS WITH THE BEST EXAMPLES OF ART AND ARTIFACTS FROM AROUND THE WORLD CURRENTLY, THE ART COLLECTION IS MADE UP OF MORE THAN 12,000 PIECES OF ART AND ARTIFACTS OF CULTURAL SIGNIFICANCE INCLUDED IN THE COLLECTION ARE PAINTINGS AND PRINTS BY EUROPEAN MASTERS, CONTEMPORARY POTTERY, APPALACHIAN TEXTILES, JAPANESE AND CHINESE PRINTS AND SCROLLS, COINS, MEDALS, AND JEWELRY, COSTUMES AND ACCESSORIES, DOLLS, TOYS, MUSICAL INSTRUMENTS, AND TOOLS AND WEAPONS THE BEREA COLLEGE ART COLLECTION IS MADE ACCESSIBLE TO THE CAMPUS AND SURROUNDING COMMUNITIES WITH THE GOAL OF PROVIDING RICH OPPORTUNITIES TO EXPERIENCE THE VISUAL ARTS FOR ALL OF THE COMMUNITIES THAT BEREA COLLEGE SERVES BEREA COLLEGE'S APPALACHIAN ARTIFACTS AND EXHIBITS STUDIO MAINTAINS AND MAKES AVAILABLE A COLLECTION OF ARTIFACTS TO SUPPORT TEACHING AND RESEARCH ON APPALACHIA THE APPALACHIAN ARTIFACTS COLLECTION CONTAINS NEARLY 3,000 OBJECTS DOCUMENTING LIFE IN THE REGION ARTIFACT COLLECTIONS HIGHLIGHTS INCLUDE MOUNTAIN REGION LIFE CIRCA 1850-1940, REGIONAL CRAFT TRADITIONS, ESPECIALLY TEXTILES, POTTERY AND WOODWORKING, STEREOTYPES OF APPALACHIAN PEOPLE, AND BEREA COLLEGE HISTORY |
| DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS | PART V, LINE 4 | BEREA COLLEGE (THE COLLEGE) PROVIDES A LIBERAL ARTS EDUCATION TO STUDENTS WITH LIMITED FAMILY FINANCIAL RESOURCES PRIMARILY FROM THE SOUTHERN APPALACHIAN MOUNTAIN REGION, FROM WHICH IT DRAWS 75% - 80% OF ITS STUDENTS THE BALANCE COMES FROM ALL STATES IN THE U S AND IN A TYPICAL YEAR, FROM MORE THAN 50 OTHER COUNTRIES EACH STUDENT IS PROVIDED A FULL TUITION SCHOLARSHIP AND, ACCORDINGLY, THE COLLEGE IS HEAVILY DEPENDENT ON GIFTS AND DONATIONS TO HELP PROVIDE A LOW COST BUT HIGH QUALITY EDUCATION THE ENDOWMENT INCLUDES BOTH DONOR-RESTRICTED ENDOWMENT FUNDS AND FUNDS DESIGNATED BY THE BOARD OF TRUSTEES TO FUNCTION AS ENDOWMENTS THE COLLEGE FOLLOWS THE POLICY OF DESIGNATING ALL UNRESTRICTED BEQUESTS AS ADDITIONS TO THE TUITION REPLACEMENT FUNDS AS OF JUNE 30, 2013, THE COLLEGE HAS APPROXIMATELY 4,800 INDIVIDUAL ENDOWMENT FUNDS OF WHICH APPROXIMATELY 2,000 ARE DONOR-RESTRICTED FUNDS THAT ARE USED TO PROVIDE FUNDING FOR COST OF EDUCATION FOR STUDENTS, DIRECT STUDENT AID, VARIOUS ACADEMIC SUPPORT PROGRAMS, AND OTHER RESTRICTED USES |
| DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48 | PART X, LINE 2 | BEREA COLLEGE HAS A DETERMINATION FROM THE INTERNAL REVENUE SERVICE THAT IT IS A NOT-FOR-PROFIT ORGANIZATION EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE HOWEVER, THE COLLEGE IS SUBJECT TO FEDERAL INCOME TAX ON ANY UNRELATED BUSINESS INCOME NO PROVISION FOR INCOME TAX HAS BEEN MADE IN THE ACCOMPANYING FINANCIAL STATEMENTS GAAP REQUIRES THE COLLEGE TO EVALUATE TAX POSITIONS TAKEN BY THE COLLEGE AND RECOGNIZE A TAX LIABILITY (OR ASSET) IF THE COLLEGE HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD BE SUSTAINED UPON EXAMINATION BY THE IRS THE COLLEGE HAS ANALYZED THE TAX POSITIONS TAKEN BY THE COLLEGE AND HAS CONCLUDED THAT THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OF A LIABILITY (OR ASSET) OR DISCLOSURE IN THE FINANCIAL STATEMENTS THE COLLEGE IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS, HOWEVER THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIODS IN PROGRESS THE COLLEGE BELIEVES IT IS NO LONGER SUBJECT TO INCOME EXAMINATIONS FOR YEARS PRIOR TO 2010 |
| PART XI, LINE 2D - OTHER ADJUSTMENTS | | COST OF SALES NETTED AGAINST INCOME ON 990 1,180,221 RENTAL EXPENSES NETTED AGAINST INCOME ON 990 319,910 CURRENT YEAR'S ADJUSTMENT ON FUTURE ANNUITY PAYMENTS 764,999 CHANGE IN FUNDS HELD BY OTHERS 1,638,200 INTEREST RATE SWAPS 3,038,600 |
| PART XI, LINE 4B - OTHER ADJUSTMENTS | | STUDENT AID GRANTS NETTED AGAINST INCOME ON FINANCIAL STATEMENTS 3,972,188 PAYMENTS TO ANNUITANTS 1,915,654 |
| PART XII, LINE 2D - OTHER ADJUSTMENTS | | COST OF SALES NETTED AGAINST INCOME ON 990 1,180,221 RENTAL EXPENSES NETTED AGAINST INCOME ON 990 319,910 |
| PART XII, LINE 4B - OTHER ADJUSTMENTS | | STUDENT AID GRANTS NETTED AGAINST INCOME ON FINANCIAL STATEMENTS 3,972,188 |

## Additional Data

**Software ID:**
**Software Version:**
**EIN:** 61-0444650
**Name:** BEREA COLLEGE

### Form 990, Schedule D, Part X, - Other Liabilities

| 1 **(a)** Description of Liability | **(b)** Book Value |
|---|---|
| AGENCY FUNDS | 553,618 |
| REVOCABLE GIFT AGREEMENTS | 61,000 |
| FUTURE PYMT LIAB ON ANNUITY CONTRACTS | 11,449,900 |
| WORKERS COMP - LONG TERM PORTION | 164,100 |
| LONG TERM PORTION ASSET RETIREMENT LIABILITY | 647,554 |
| 457(B) PLAN | 154,770 |
| INTEREST RATE SWAP | 4,487,800 |
| CAPITAL LEASE OBLIGATIONS | 61,861 |
| KENTUCKY SCHOOL BOARD INSURANCE TRUST EST INSURANCE ASSESSMENT | 184,885 |

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

Department of the Treasury
Internal Revenue Service

# Schools

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

OMB No 1545-0047

**2012**

Open to Public Inspection

Name of the organization
BEREA COLLEGE

**Employer identification number**
61-0444650

**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 | Yes | |
| 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 | Yes | |
| 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 | 3 | | No |
| 4 | Does the organization maintain the following? | | | |
| a | Records indicating the racial composition of the student body, faculty, and administrative staff? | 4a | Yes | |
| b | Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? | 4b | Yes | |
| c | Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? | 4c | Yes | |
| d | Copies of all material used by the organization or on its behalf to solicit contributions? | 4d | Yes | |
| | If you answered "No" to any of the above, please explain If you need more space, use Part II | | | |
| 5 | Does the organization discriminate by race in any way with respect to | | | |
| a | Students' rights or privileges? | 5a | | No |
| b | Admissions policies? | 5b | | No |
| c | Employment of faculty or administrative staff? | 5c | | No |
| d | Scholarships or other financial assistance? | 5d | | No |
| e | Educational policies? | 5e | | No |
| f | Use of facilities? | 5f | | No |
| g | Athletic programs? | 5g | | No |
| h | Other extracurricular activities? | 5h | | No |
| | If you answered "Yes" to any of the above, please explain If you need more space, use Part II | | | |
| 6a | Does the organization receive any financial aid or assistance from a governmental agency? | 6a | Yes | |
| b | Has the organization's right to such aid ever been revoked or suspended? | 6b | | No |
| | If you answered "Yes" to either line 6a or line 6b, explain on Part II | | | |
| 7 | Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II | 7 | Yes | |

**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)

| Identifier | Return Reference | Explanation |
|---|---|---|
| EXPLANATION OF NONDISCRIMINATORY POLICY PUBLICATION | SCHEDULE E, PART I, LINE 3 | BEREA COLLEGE IS EXEMPT FROM PUBLICIZING ITS NONDISCRIMINATORY POLICY BY NEWSPAPER OR BROADCAST MEDIA BECAUSE IT CUSTOMARILY DRAWS A SUBSTANTIAL PERCENTAGE OF STUDENTS FROM A LARGE PORTION OF THE CENTRAL AND SOUTHEASTERN UNITED STATES ADDITIONALLY, IT CURRENTLY ENROLLS MEANINGFUL NUMBERS OF RACIAL MINORITIES ITS PROMOTIONAL & RECRUITING EFFORTS ARE PURPOSEFULLY DESIGNED TO INFORM PROSPECTIVE STUDENTS OF THE RACIAL DIVERSITY OF THE SCHOOL |
| EXPLANATION OF GOVERNMENT FINANCIAL ASSISTANCE | SCHEDULE E, PART I, LINE 6 | BEREA COLLEGE RECEIVES FEDERAL STUDENT AID ON BEHALF OF ENROLLED STUDENTS THE COLLEGE ALSO RECEIVES AN APPROPRIATION THROUGH ITS DESIGNATION AS A WORK COLLEGE |

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SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

# Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
BEREA COLLEGE

**Employer identification number**
61-0444650

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

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

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States.

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

| | (a) Region | (b) Number of offices in the region | (c) Number of employees, agents, and independent contractors in region | (d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for and investments in region |
|---|---|---|---|---|---|---|
| | See Add'l Data | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| 3a | Sub-total | 0 | 0 | | | 158,876,000 |
| b | Total from continuation sheets to Part I | 0 | 0 | | | 73,000 |
| c | **Totals** (add lines 3a and 3b) | 0 | 0 | | | 158,949,000 |

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

| 1 | **(a)** Name of organization | **(b)** IRS code section and EIN (if applicable) | **(c)** Region | **(d)** Purpose of grant | **(e)** Amount of cash grant | **(f)** Manner of cash disbursement | **(g)** Amount of of non-cash assistance | **(h)** Description of non-cash assistance | **(i)** Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| | | | | | | | | | |
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2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . ▶ _____

3 Enter total number of other organizations or entities . . . . . ▶

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

| (a) Type of grant or assistance | (b) Region | (c) Number of recipients | (d) Amount of cash grant | (e) Manner of cash disbursement | (f) Amount of non-cash assistance | (g) Description of non-cash assistance | (h) Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|
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## Part IV Foreign Forms

| | | | |
|---|---|---|---|
| 1 | Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* | ☑ Yes | ☐ No |
| 2 | Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organizationmay be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* | ☐ Yes | ☑ No |
| 3 | Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)* | ☑ Yes | ☐ No |
| 4 | Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* | ☑ Yes | ☐ No |
| 5 | Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)* | ☑ Yes | ☐ No |
| 6 | Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).* | ☐ Yes | ☑ No |

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

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

| Identifier | ReturnReference | Explanation |
|---|---|---|
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## Additional Data

**Software ID:**
**Software Version:**
**EIN:** 61-0444650
**Name:** BEREA COLLEGE

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

| (a) Region | (b) Number of offices in the region | (c) Number of employees or agents in region | (d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for region |
|---|---|---|---|---|---|
| CENTRAL AMERICA AND THE CARIBBEAN | 0 | 0 | INVESTMENTS | | 145,317,000 |
| EUROPE (INCLUDING ICELAND & GREENLAND) | 0 | 0 | INVESTMENTS | | 12,829,000 |
| CENTRAL AMERICA AND THE CARIBBEAN | 0 | 0 | PROGRAM SERVICE | INSTRUCTION | 64,000 |

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

| (a) Region | (b) Number of offices in the region | (c) Number of employees or agents in region | (d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for region |
|---|---|---|---|---|---|
| EUROPE (INCLUDING ICELAND & GREENLAND) | 0 | 0 | PROGRAM SERVICE | INSTRUCTION | 148,000 |
| CENTRAL AMERICA AND THE CARIBBEAN | 0 | 0 | PROGRAM SERVICE | STUDY ABROAD | 85,000 |
| EAST ASIA AND THE PACIFIC | 0 | 0 | PROGRAM SERVICE | STUDY ABROAD | 32,000 |

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

| (a) Region | (b) Number of offices in the region | (c) Number of employees or agents in region | (d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service (s) in region | (f) Total expenditures for region |
|---|---|---|---|---|---|
| EUROPE (INCLUDING ICELAND & GREENLAND) - | 0 | 0 | PROGRAM SERVICE | STUDY ABROAD | 382,000 |
| MIDDLE EAST AND NORTH AFRICA | 0 | 0 | PROGRAM SERVICE | STUDY ABROAD | 19,000 |
| NORTH AMERICA | 0 | 0 | PROGRAM SERVICE | STUDY ABROAD | 5,000 |

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

| (a) Region | (b) Number of offices in the region | (c) Number of employees or agents in region | (d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service (s) in region | (f) Total expenditures for region |
|---|---|---|---|---|---|
| RUSSIA & THE NEWLY INDEPENDENT STATES | 0 | 0 | PROGRAM SERVICE | STUDY ABROAD | 14,000 |
| SOUTH AMERICA | 0 | 0 | PROGRAM SERVICE | STUDY ABROAD | 36,000 |
| SUB-SAHARAN AFRICA | 0 | 0 | PROGRAM SERVICE | STUDY ABROAD | 18,000 |

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SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

# Supplemental Information Regarding Fundraising or Gaming Activities

**Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a. Form 990-EZ filers are not required to complete this part.**

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

OMB No 1545-0047

**2012**

**Open to Public Inspection**

Name of the organization
BEREA COLLEGE

**Employer identification number**
61-0444650

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

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

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

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☑ **Yes** ☐ **No**

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

| (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? Yes | (iii) No | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col (i) | (vi) Amount paid to (or retained by) organization |
|---|---|---|---|---|---|---|
| ROBERT T SHARPE CO INC<br>855 RIDGE LAKE BLVD<br>SUITE 300<br><br>MEMPHIS, TN 38120 | BEQUEST & PLANNED GIVING PROGRAM ANALYSIS & RECOMMENDATIONS | | No | 0 | 40,000 | -40,000 |
| MARK N EGGE<br>PROSPECT RESEARCH CONSULTING<br>6328 175TH ST W<br><br>FARMINGTON, MN 55024 | PROSPECT RESEARCH & MNGT AUDIT, RECOM & STAFF TRAINING | | No | 0 | 5,408 | -5,408 |
| EDUVENTURES<br>101 FEDERAL ST 12TH FLOOR<br><br>BOSTON, MA 02110 | TRUSTEE GIVING BENCHMARKING AND RECOMMENDATIONS | | No | 0 | 10,000 | -10,000 |
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| **Total** . . . . . ▶ | | | | | 55,408 | -55,408 |

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

AK, AZ, CO, DC, DE, FL, ID, IL, IN, KS, KY, LA, MA, MI, MN, MO, MT, NE, NH, OH, OR, PA, RI, SC, TX, UT, VA, VT, WY

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

| | | (a) Event #1 (event type) | (b) Event #2 (event type) | (c) Other events (total number) | (d) Total events (add col (a) through col (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross receipts | | | | |
| | 2 Less Contributions | | | | |
| | 3 Gross income (line 1 minus line 2) | | | | |
| Direct Expenses | 4 Cash prizes | | | | |
| | 5 Noncash prizes | | | | |
| | 6 Rent/facility costs | | | | |
| | 7 Food and beverages | | | | |
| | 8 Entertainment | | | | |
| | 9 Other direct expenses | | | | |
| | 10 Direct expense summary Add lines 4 through 9 in column (d) ▶ | | | | ( ) |
| | 11 Net income summary Combine line 3, column (d), and line 10 ▶ | | | | |

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

| | | (a) Bingo | (b) Pull tabs/Instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col (a) through col (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross revenue | | | | |
| Direct Expenses | 2 Cash prizes | | | | |
| | 3 Non-cash prizes | | | | |
| | 4 Rent/facility costs | | | | |
| | 5 Other direct expenses | | | | |
| | 6 Volunteer labor | ☐ Yes ☐ No | ☐ Yes ☐ No | ☐ Yes ☐ No | |
| | 7 Direct expense summary Add lines 2 through 5 in column (d) ▶ | | | | |
| | 8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶ | | | | |

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

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

b If "No," explain _____

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

b If "Yes," explain _____

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

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

13 Indicate the percentage of gaming activity operated in

| | | | |
|---|---|---|---|
| a | The organization's facility . . . . . | 13a | |
| b | An outside facility . . . . . | 13b | |

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

Name ▶ .....

Address ▶ .....

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

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

c If "Yes," enter name and address of the third party

Name ▶ .....

Address ▶ .....

16 Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ $ .....

Description of services provided ▶ .....

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☐ No

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

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

| Identifier | Return Reference | Explanation |
|---|---|---|

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**Schedule I (Form 990)**

Department of the Treasury
Internal Revenue Service

# 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**

Name of the organization
BEREA COLLEGE

**Employer identification number**
61-0444650

## Part I General Information on Grants and Assistance

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

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

## Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| See Additional Data Table | | | | | | | |
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2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 49

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

**Part III** **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of non-cash assistance |
|---|---|---|---|---|---|
| (1) SCHOLARSHIPS/STUDENT AID GRANTS - INCLUDES PRIMARILY ROOM AND BOARD, BOOKS & SUPPLIES ASSISTANCE THE AMOUNT OF FULL TUITION SCHOLARSHIPS FOR THE FISCAL YEAR WAS $35,610,600 | 1587 | 3,972,188 | | | N/A |
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**Part IV** **Supplemental Information.**

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

| Identifier | Return Reference | Explanation |
|---|---|---|
| PROCEDURE FOR MONITORING GRANTS IN THE U S | PART I, LINE 2 | SCHEDULE I, PART I, LINE 2 ALL GRANT APPLICATIONS ARE KEPT IN STORAGE FOR SEVEN YEARS PREVIOUSLY UNFUNDED APPLICANTS FOR GRANT MONIES FROM BEREA COLLEGE APPALACHIAN FUND (BCAF) FOLLOW CRITERIA AND A FORMAT WHICH ARE CLEARLY STATED ON THE PROGRAM WEBSITE HTTP //WWW BEREA EDU/APPALACHIANFUND/APPLYINGFORGRANT ASP PREVIOUSLY FUNDED APPLICANTS MUST PROVIDE A DETAILED REPORT ON THE USE OF THE PREVIOUS YEAR'S GRANT FUNDING THIS FORMAT AND CRITERIA ARE LOCATED ON THE SAME LOCATION OF THE BCAF WEBSITE IN ADDITION, THE BCAF SPONSORS A GRANTEE CONFERENCE EACH SPRING WHEN ALL GRANTEES FOR THAT YEAR MEET AND CONDUCT PUBLIC PRESENTATIONS OF THEIR GRANT FUNDED WORK THE BCAF IS IN REGULAR CONTACT WITH GRANTEES THROUGHOUT THE YEAR, VISITING EACH NEW GRANTEE AND REPEAT GRANTEES WHERE POSSIBLE FEDERAL, STATE, INSTITUTIONAL AND OTHER GRANTS ARE AWARDED TO STUDENTS BASED ON FINANCIAL INFORMATION GAINED FROM THE FREE APPLICATION FOR FEDERAL STUDENT AID (FAFSA) THAT IS COMPLETED EACH YEAR A THIRD-PARTY SOFTWARE VENDOR PROVIDES THE FEDERAL REGULATIONS BY WHICH GRANTS ARE GIVEN THE FAFSA INFORMATION COMES FROM ELECTRONIC FILES WHICH ARE PASSWORD PROTECTED ALL STUDENT APPLICATIONS FOR GRANTS ARE STORED ELECTRONICALLY AND ARE PASSWORD PROTECTED DISBURSEMENTS ARE REVIEWED DAILY TO INSURE ACCURACY |

**Additional Data**

Return to Form

**Software ID:**
**Software Version:**
**EIN:** 61-0444650
**Name:** BEREA COLLEGE

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| THE DAVID SCHOOLPO<br>BOX 1<br>DAVID,KY 41616 | 31-0889471 | 501(C)(3) | 39,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| FRONTIER NURSING SERVICE132 FNS DR<br>WENDOVER,KY 41775 | 61-1124266 | 501(C)(3) | 10,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| HENDERSON SETTLEMENT INCPO BOX 205 FRAKES,KY 40940 | 61-0674965 | 501(C)(3) | 42,310 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| HINDMAN SETTLEMENT SCHOOL INCPO BOX 844 HINDMAN,KY 41822 | 61-0447248 | 501(C)(3) | 39,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| BLUEGRASS DOMESTIC VIOLENCE CENTERPO BOX 5590 LEXINGTON,KY 40516 | 20-1965942 | 501(C)(3) | 9,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| LEND A HAND CENTER 3234 KY 718 WALKER,KY 40997 | 61-0675390 | 501(C)(3) | 6,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| HOSPICE OF THE BLUEGRASS57 DENNIS SANDLIN MD COVE HAZARD,KY 41701 | 61-0978097 | 501(C)(3) | 2,500 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| RED BIRD MOUNTAIN MEDICAL CENTER53 QUEENDALE CENTER BEVERLY,KY 40913 | 61-0945454 | 501(C)(3) | 23,500 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| HOSPICE CARE PLUS208 KIDD DRIVE BEREA,KY 40403 | 31-1038258 | 501(C)(3) | 18,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| UNIVERSITY OF KENTUCKY-DIABETES IN CHILDREN219 STURGILL DEVELOPMENT BUILDING LEXINGTON,KY 40506 | 61-6001218 | KY STATE GOVT ENTITY | 15,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| MIDDLESBORO INDEPENDENT SCHOOLS 4400 W CUMBERLAND AVE MIDDLESBORO,KY 40965 | 61-6001325 | KY STATE GOVT ENTITY | 3,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| NEW OPPORTUNITY SCHOOL204 CHESTNUT STREET BEREA,KY 40403 | 61-1323868 | 501(C)(3) | 25,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| LOTTS CREEK COMMUNITY SCHOOL5837 LOTTS CREEK RD HAZARD,KY 41701 | 61-0482965 | 501(C)(3) | 3,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| PAINT LICK FAMILY CLINIC INC11652 HWY 52 PO BOX 65 PAINT LICK,KY 40461 | 61-1362819 | 501(C)(3) | 23,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| SCOTT CHRISTIAN CARE CENTERPO BOX 5373 ONEIDA,TN 37841 | 45-3574908 | 501(C)(3) | 10,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| BIG SANDY AREA CHILD ADVOCACY CENTER128 SOUTH COLLEGE ST PIKEVILLE,KY 41501 | 61-1366084 | 501(C)(3) | 18,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| PINE MOUNTAIN SETTLEMENT SCHOOL36 HIGHWAY 510 BLEDSOE,KY 40810 | 61-0444789 | 501(C)(3) | 25,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| CHILDREN'S CENTER OF THE CUMBERLANDSPO BOX 4314 ONEIDA,TN 37841 | 62-1873070 | 501(C)(3) | 15,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| EPISCOPAL DIOCESE OF LEXINGTON635 MAXWELTON COURT LEXINGTON,KY 40508 | 61-0536772 | 501(C)(3) | 13,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| BETHANY HOUSE ABUSE SHELTERPO BOX 864 SOMERSET,KY 42502 | 61-1276558 | 501(C)(3) | 23,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| APPALSHOP INC91 MADISON AVE WHITESBURG,KY 41858 | 61-0890210 | 501(C)(3) | 12,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| KENTUCKY APPALACHIAN ARTISAN16 WEST MAIN STREET HINDMAN,KY 41822 | 61-1369294 | 501(C)(3) | 7,500 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| KIDS FIRST DENTAL SERVICES119 PINE STREET BARBOURVILLE,KY 40906 | 26-4710594 | 501(C)(3) | 7,500 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| AMERICAN CANCER SOCIETY100 IRELAND WAY STE 300 BIRMINGHAM,AL 35205 | 64-0329009 | 501(C)(3) | 10,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| ST VINCENT MISSION INC<br>P O BOX 232<br>DAVID,KY 41616 | 61-0961940 | 501(C)(3) | 8,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| BIG UGLY COMMUNITY CENTER1701 5TH AVENUE<br>CHARLESTON,WV 25312 | 55-0746556 | 501(C)(3) | 10,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| HIGH ROCKS EDUCATIONAL CORPHC 64 BOX 438 HILLSBORO,WV 24946 | 55-0743755 | 501(C)(3) | 9,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| UNION CHURCH213 PROSPECT ST BEREA,KY 40403 | 61-0444677 | 501(C)(3) | 9,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| RED BIRD MISSION70 QUEENDALE CTR BEVERLY,KY 40913 | 61-0674373 | 501(C)(3) | 50,561 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| BELL COUNTY HEALTH DEPARTMENT310 S CHERRY ST PINEVILLE,KY 40977 | 45-5022825 | KY STATE GOVT ENTITY | 500 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| CUMBERLAND VALLEY DISTRICT HEALTH DEPARTMENT470 MANCHESTER SHOPPING SQ STE 200 MANCHESTER,KY 40962 | 61-1013432 | KY STATE GOVT ENTITY | 13,900 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| KENTUCKY RIVER FOOTHILLS DEVELOPMENT 309 SPANGLER DR RICHMOND,KY 40475 | 61-1013432 | 501(C)(3) | 23,500 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| APPALACHIAN SUSTAINABLE DEVELOPMENT121 RUSSELL RD ABINGDON,VA 24210 | 31-1445533 | 501(C)(3) | 32,075 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| APPALACHIA-SCIENCE IN THE PUBLIC INTEREST50 LAIR ST MT VERNON,KY 40456 | 31-0906941 | 501(C)(3) | 69,875 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| PROJECT WORTH OUTREACHPO BOX 28 MEANS,KY 40346 | 61-1262974 | 501(C)(3) | 33,484 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| LAUREL COUNTY AFRICAN AMERICAN HERITAGE CENTER INC119 SHORT ST LONDON,KY 40741 | 87-0722953 | 501(C)(3) | 37,348 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| COWAN COMMUNITY ACTION GROUP85 STURGILL BRANCH WHITESBURG,KY 41858 | 61-1396831 | 501(C)(3) | 30,844 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| LINCOLN MEMORIAL UNIVERSITY6965 CUMBERLAND GAP PKWY HARROGATE,TN 37752 | 62-0479542 | 501(C)(3) | 15,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| PEOPLE ENCOURAGING PEOPLE INCPO BOX 285 BEATYVILLE,KY 41311 | 31-1737260 | 501(C)(3) | 12,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| KENTUCKY COALITIONPO BOX 1450 LONDON,KY 40743 | 31-1113237 | 501(C)(3) | 100 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| WILLIAMSON HEALTH & WELLNESS CENTERPO BOX 722<br>WILLIAMSON,WV 25661 | 45-2849701 | 501(C)(3) | 9,100 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| WESTCARE KENTUCKY INC<br>108 MAIN ST<br>IRVINE,KY 40336 | 20-2080016 | 501(C)(3) | 16,750 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| FLOYD COUNTY BOARD OF SUPERVISORSPO BOX 218 FLOYD,VA 24091 | 54-6001279 | VA STATE GOVT ENTITY | 8,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| BREATHITT COUNTY EXTENSION OFFICEPO BOX 612 JACKSON,KY 41339 | 61-1064851 | KY STATE GOVT ENTITY | 13,400 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| UNIVERSITY OF TENNESSEEPO BOX 470 HUNTSVILLE,TN 37756 | 62-6001636 | TN STATE GOVT ENTITY | 2,500 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| PIKEVILLE INDEPENDENT SCHOOLS120 CHAMPIONSHIP DR PIKEVILLE,KY 41501 | 61-6001430 | 501(C)(3) | 400 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| ROCKIN APPALACHIAN MOMS PROJECT187 SOUTH BEACH AVE STE 2 OLD GREENWICH,CT 06870 | 26-4657024 | 501(C)(3) | 3,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |
| OWSLEY COUNTY BOARD OF EDUCATIONRR3 BOX 340 BOONEVILLE,KY 41314 | 61-6001246 | KY STATE GOVT ENTITY | 3,000 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| HANOVER COLLEGEPO BOX 108 HANOVER,IN 47243 | 35-0868096 | 501(C)(3) | 2,400 | | | | SUPPORT OF ORGANIZATION WORKING TO IMPROVE GENERAL WELFARE WITHIN THE APPALACHIAN REGION |

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**Schedule J** (Form 990)

Department of the Treasury
Internal Revenue Service

# Compensation Information

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

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

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

OMB No 1545-0047

**2012**

**Open to Public Inspection**

Name of the organization
BEREA COLLEGE

**Employer identification number**
61-0444650

## Part I Questions Regarding Compensation

| | | | Yes | No |
|---|---|---|---|---|
| **1a** | Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items | | | |
| | ☐ First-class or charter travel | ☑ Housing allowance or residence for personal use | | |
| | ☑ Travel for companions | ☐ Payments for business use of personal residence | | |
| | ☐ Tax idemnification and gross-up payments | ☐ Health or social club dues or initiation fees | | |
| | ☐ Discretionary spending account | ☑ Personal services (e g , maid, chauffeur, chef) | | |
| **b** | If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain | **1b** | Yes | |
| **2** | Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a? | **2** | Yes | |
| **3** | Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III | | | |
| | ☑ Compensation committee | ☑ Written employment contract | | |
| | ☐ Independent compensation consultant | ☑ Compensation survey or study | | |
| | ☐ Form 990 of other organizations | ☑ Approval by the board or compensation committee | | |
| **4** | During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization | | | |
| **a** | Receive a severance payment or change-of-control payment? | **4a** | | No |
| **b** | Participate in, or receive payment from, a supplemental nonqualified retirement plan? | **4b** | | No |
| **c** | Participate in, or receive payment from, an equity-based compensation arrangement? | **4c** | | No |
| | If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III | | | |
| | **Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.** | | | |
| **5** | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of | | | |
| **a** | The organization? | **5a** | | No |
| **b** | Any related organization? | **5b** | | No |
| | If "Yes," to line 5a or 5b, describe in Part III | | | |
| **6** | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of | | | |
| **a** | The organization? | **6a** | | No |
| **b** | Any related organization? | **6b** | | No |
| | If "Yes," to line 6a or 6b, describe in Part III | | | |
| **7** | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III | **7** | | No |
| **8** | Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III | **8** | | No |
| **9** | If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)? | **9** | | |

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

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

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

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation reported as deferred in prior Form 990 |
|---|---|---|---|---|---|---|---|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| **(1)**ROELOFS LYLE D PRESIDENT FROM 7/1/12 | **(i)** | 160,623 | 0 | 2,400 | 19,850 | 11,737 | 194,610 | 0 |
| | **(ii)** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **(2)**BERRY CHAD ACADEMIC VP & DEAN OF FACU | **(i)** | 157,388 | 0 | 4,200 | 13,156 | 7,967 | 182,711 | 0 |
| | **(ii)** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **(3)**JANSSEN MICHELLE VP FOR ALUMNI & COLLEGE RE | **(i)** | 155,932 | 0 | 7,440 | 13,000 | 8,171 | 184,543 | 0 |
| | **(ii)** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **(4)**KARCHER STEVEN D VP FOR OPER & SUSTAINABILI | **(i)** | 156,273 | 0 | 0 | 12,660 | 3,806 | 172,739 | 0 |
| | **(ii)** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **(5)**AMBURGEY JEFFREY S VICE PRESIDENT FOR FINANCE | **(i)** | 145,937 | 0 | 0 | 12,280 | 8,139 | 166,356 | 0 |
| | **(ii)** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **(6)**WILSON II JUDGE B SECRETARY/GENERAL COUNSEL | **(i)** | 220,509 | 0 | 0 | 18,006 | 8,108 | 246,623 | 0 |
| | **(ii)** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **(7)**SHINN LARRY D PRESIDENT THROUGH 6/30/12 | **(i)** | 260,736 | 0 | 25,946 | 28,250 | 19,096 | 334,028 | 0 |
| | **(ii)** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **(8)**LARAMEE WILLIAM FORMER VP FOR ALUMNI & COL | **(i)** | 116,000 | 0 | 0 | 0 | 0 | 116,000 | 0 |
| | **(ii)** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## 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

| Identifier | Return Reference | Explanation |
|---|---|---|
| | PART I, LINE 1A | THE PRESIDENT OF BEREA COLLEGE IS REQUIRED TO LIVE IN CAMPUS PROVIDED HOUSING TO ALLOW THE PRESIDENT TO BE AVAILABLE FOR ALL COLLEGE AND CAMPUS NEEDS, AND IN ORDER TO HOST OFFICIAL MEETINGS AND EVENTS BEREA COLLEGE IS RESPONSIBLE FOR FURNISHING AND MAINTAINING THE HOUSE FOR THE PRESIDENT THE PRESIDENT RECEIVES HOUSEKEEPING AND CHEF SERVICES WHEN PREPARING FOR OFFICIAL MEETINGS AND EVENTS THE EMPLOYMENT AGREEMENT FOR THE VICE PRESIDENT FOR FINANCE ALLOWS FOR THE REIMBURSEMENT OF TRAVEL EXPENSES FOR AN INDIVIDUAL ACCOMPANYING THE VICE PRESIDENT DURING TRAVEL TO PROVIDE ASSISTANCE NEEDED DUE TO PHYSICAL DISABILITIES CURRENTLY, THE PRIMARY PERSON PROVIDING THIS ASSISTANCE IS THE SPOUSE OF THE VICE PRESIDENT, HOWEVER THIS ASSISTANCE IS NOT LIMITED TO A PARTICULAR INDIVIDUAL |

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**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
BEREA COLLEGE

**Employer identification number**
61-0444650

## Part I Bond Issues

| | (a) Issuer name | (b) Issuer EIN | (c) CUSIP # | (d) Date issued | (e) Issue price | (f) Description of purpose | (g) Defeased | | (h) On behalf of issuer | | (i) Pool financing | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Yes | No | Yes | No | Yes | No |
| A | CITY OF BEREA KENTUCKY (SCHEDULE 1) | 61-6001787 | 083536BE1 | 12-11-2003 | 10,240,000 | VARIOUS CAPITAL PROJECTS & REFUND BONDS ISSUED 3/16/1994 | | X | | X | | X |
| B | CITY OF BEREA KENTUCKY (SCHEDULE 1) | 61-6001787 | 083536BW1 | 09-27-2005 | 8,939,461 | CENTRAL HEAT PLANT AND VARIOUS CAPITAL RETROFITS | | X | | X | | X |
| C | CITY OF BEREA KENTUCKY (SCHEDULE 1) | 61-6001787 | | 12-29-2010 | 7,330,000 | REFUND BONDS ISSUED 1997, 1998 AND 2000 FOR VARIOUS CAPITAL PROJECTS | | X | | X | | X |
| D | CITY OF BEREA KENTUCKY (SCHEDULE 1) | 61-6001787 | | 09-21-2012 | 10,000,000 | CONSTRUCT RESIDENCE HALL AND REFUND BONDS ISSUED 2008 FOR RENOVATION | | X | | X | | X |

## Part II Proceeds

| | | A | B | C | D |
|---|---|---|---|---|---|
| 1 | Amount of bonds retired | 2,630,000 | 1,970,000 | 2,380,000 | 696,462 |
| 2 | Amount of bonds legally defeased | | | | |
| 3 | Total proceeds of issue | 10,253,342 | 9,064,215 | 7,330,000 | 10,002,493 |
| 4 | Gross proceeds in reserve funds | | | | |
| 5 | Capitalized interest from proceeds | | | | |
| 6 | Proceeds in refunding escrows | | | | |
| 7 | Issuance costs from proceeds | | | | |
| 8 | Credit enhancement from proceeds | | | | |
| 9 | Working capital expenditures from proceeds | | | | |
| 10 | Capital expenditures from proceeds | 5,017,092 | 9,064,215 | | 6,714,037 |
| 11 | Other spent proceeds | 5,236,250 | | 7,330,000 | 3,288,456 |
| 12 | Other unspent proceeds | | | | |
| 13 | Year of substantial completion | 2004 | 2006 | 2010 | 2013 |

| | | A | | B | | C | | D | |
|---|---|---|---|---|---|---|---|---|---|
| | | Yes | No | Yes | No | Yes | No | Yes | No |
| 14 | Were the bonds issued as part of a current refunding issue? | X | | | X | X | | X | |
| 15 | Were the bonds issued as part of an advance refunding issue? | | X | | X | | X | | X |
| 16 | Has the final allocation of proceeds been made? | X | | X | | X | | X | |
| 17 | Does the organization maintain adequate books and records to support the final allocation of proceeds? | X | | X | | X | | X | |

## Part III Private Business Use

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

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

| | | A | | B | | C | | D | |
|---|---|---|---|---|---|---|---|---|---|
| | | Yes | No | Yes | No | Yes | No | Yes | No |
| 3a | Are there any management or service contracts that may result in private business use of bond-financed property? | | X | | X | | X | | X |
| b | If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property? | | | | | | | | |
| c | Are there any research agreements that may result in private business use of bond-financed property? | | X | | X | | X | | X |
| d | If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? | | | | | | | | |
| 4 | Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶ | 0 00000% | | 0 00000% | | 0 00000% | | 0 00000% | |
| 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 00000% | | 0 00000% | | 0 00000% | | 0 00000% | |
| 6 | Total of lines 4 and 5 | 0 00000% | | 0 00000% | | 0 00000% | | 0 00000% | |
| 7 | Does the bond issue meet the private security or payment test? | | X | | X | | X | | X |
| 8a | Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? | | X | | X | | X | | X |
| b | If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of | % | | % | | % | | % | |
| c | If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2? | | | | | | | | |
| 9 | Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2? | | X | | X | | X | | X |

## Part IV Arbitrage

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

**Part IV Arbitrage** *(Continued)*

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

**Part V Procedures To Undertake Corrective Action**

| | | A | | B | | C | | D | |
|---|---|---|---|---|---|---|---|---|---|
| | | Yes | No | Yes | No | Yes | No | Yes | No |
| 1 | Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations? | | X | | X | | X | | X |

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

| Identifier | Return Reference | Explanation |
|---|---|---|
| SCHEDULE K, PART II, LINE 3 | SCHEDULE 1 - TOTAL PROCEEDS OF ISSUE | PROCEEDS INCLUDE THE FOLLOWING INVESTMENT EARNINGS AMOUNTS COLUMN A $ 13,342 COLUMN B $124,754 COLUMN D $ 2,493 |

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# 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
BEREA COLLEGE

**Employer identification number**
61-0444650

## Part I Bond Issues

| | (a) Issuer name | (b) Issuer EIN | (c) CUSIP # | (d) Date issued | (e) Issue price | (f) Description of purpose | (g) Defeased | | (h) On behalf of issuer | | (i) Pool financing | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Yes | No | Yes | No | Yes | No |
| A | COUNTY OF GARRARD KENTUCKY (SCHEDULE 2) | 61-6000835 | | 12-27-2012 | 7,621,900 | REFUND BONDS ISSUED 2003 FOR VARIOUS CAPITAL PROJECTS | | X | | X | | X |
| B | COUNTY OF ESTILL KENTUCKY (SCHEDULE 2) | 61-6000826 | 29755CAV1 | 04-10-2013 | 8,945,000 | REFUND BONDS ISSUED 2003 FOR VARIOUS CAPITAL PROJECTS | | X | | X | | X |

## Part II Proceeds

| | | A | B | C | D |
|---|---|---|---|---|---|
| 1 | Amount of bonds retired | | | | |
| 2 | Amount of bonds legally defeased | | | | |
| 3 | Total proceeds of issue | 7,621,900 | 8,945,000 | | |
| 4 | Gross proceeds in reserve funds | | | | |
| 5 | Capitalized interest from proceeds | | | | |
| 6 | Proceeds in refunding escrows | | | | |
| 7 | Issuance costs from proceeds | | | | |
| 8 | Credit enhancement from proceeds | | | | |
| 9 | Working capital expenditures from proceeds | | | | |
| 10 | Capital expenditures from proceeds | | | | |
| 11 | Other spent proceeds | 7,621,900 | 8,945,000 | | |
| 12 | Other unspent proceeds | | | | |
| 13 | Year of substantial completion | 2013 | 2013 | | |

| | | A | | B | | C | | D | |
|---|---|---|---|---|---|---|---|---|---|
| | | Yes | No | Yes | No | Yes | No | Yes | No |
| 14 | Were the bonds issued as part of a current refunding issue? | | X | X | | | | | |
| 15 | Were the bonds issued as part of an advance refunding issue? | X | | | X | | | | |
| 16 | Has the final allocation of proceeds been made? | X | | X | | | | | |
| 17 | Does the organization maintain adequate books and records to support the final allocation of proceeds? | X | | X | | | | | |

## Part III Private Business Use

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

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

| | | A | | B | | C | | D | |
|---|---|---|---|---|---|---|---|---|---|
| | | Yes | No | Yes | No | Yes | No | Yes | No |
| 3a | Are there any management or service contracts that may result in private business use of bond-financed property? | | X | | X | | | | |
| b | If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property? | | | | | | | | |
| c | Are there any research agreements that may result in private business use of bond-financed property? | | X | | X | | | | |
| d | If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? | | | | | | | | |
| 4 | Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶ | 0 00000% | | 0 00000% | | % | | % | |
| 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 00000% | | 0 00000% | | % | | % | |
| 6 | Total of lines 4 and 5 | 0 00000% | | 0 00000% | | % | | % | |
| 7 | Does the bond issue meet the private security or payment test? | | X | | X | | | | |
| 8a | Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? | | X | | X | | | | |
| b | If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of | % | | % | | % | | % | |
| c | If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2? | | | | | | | | |
| 9 | Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2? | | X | | X | | | | |

## Part IV Arbitrage

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

## Part IV Arbitrage *(Continued)*

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

## Part V Procedures To Undertake Corrective Action

| | | A | | B | | C | | D | |
|---|---|---|---|---|---|---|---|---|---|
| | | Yes | No | Yes | No | Yes | No | Yes | No |
| 1 | Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations? | | X | | X | | | | |

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

| Identifier | Return Reference | Explanation |
|---|---|---|

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**Schedule L** (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

# Transactions with Interested Persons

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

**Employer identification number**
61-0444650

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

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

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

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

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

## Part II Loans to and/or From Interested Persons.

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

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

## Part III Grants or Assistance Benefitting Interested Persons.

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

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of assistance | (d) Type of assistance | (e) Purpose of assistance |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

**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 | (e) Sharing of organization's revenues? No |
|---|---|---|---|---|---|
| (1) LAUREN ROELOFS | PRESIDENT'S SPOUSE | 33,000 | SALARY LAUREN ROELOFS IS THE SPOUSE OF PRESIDENT LYLE D ROELOFS AND IS EMPLOYED BY BEREA COLLEGE AS SPECIAL ASSISTANT TO THE PRESIDENT COMPENSATION AND BENEFITS ARE DETERMINED BY THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES DUTIES INCLUDE SUPERVISE AND BE RESPONSIBLE FOR USE OF THE PRESIDENT'S HOME AND EXTENDING HOSPITALITY TO STUDENTS, FACULTY, STAFF, ALUMNI, TRUSTEES AND VISITORS TO CAMPUS, MANAGE THE EXPENDITURE OF ALL FUNDS ALLOCATED FOR THE PRESIDENT'S HOME, ASSIST THE PRESIDENT IN BUILDING POSITIVE RELATIONSHIPS WITHIN THE COLLEGE COMMUNITY AND THE CITIZENS OF BEREA AND MADISON COUNTY, TRAVEL WITH THE PREISDENT ON MATTERS OF OFFICIAL COLLEGE BUSINESS, AND ASSIST THE PRESIDENT, AS APPROPRIATE, IN THE CULTIVATION OF GIFTS TO THE COLLEGE THROUGH PRIVATE DONORS, FOUNDATIONS AND BUSINESS ORGANIZATIONS | | No |
| (2) SAMUEL KARCHER | VICE PRESIDENT'S SON | 20,023 | SALARY SAMUEL KARCHER IS THE SON OF VICE PRESIDENT FOR OPERATIONS AND SUSTAINABILITY STEVEN D KARCHER, AND IS EMPLOYED BY BEREA COLLEGE AS A DATA ENTRY CLERK FOR FEDERALLY SPONSORED PROGRAMS | | No |
| (3) NOREEN KARCHER | VICE PRESIDENT'S SPOUSE | 21,355 | SALARY NOREEN KARCHER IS THE SPOUSE OF VICE PRESIDENT FOR OPERATIONS AND SUSTAINABILITY STEVEN D KARCHER, AND IS EMPLOYED BY BEREA COLLEGE AS A FINANCIAL AID SPECIALIST | | No |
| (4) DELTA NATURAL GAS | GLENN JENNINGS IS CEO OF DELTA NATURAL GAS AND TRUSTEE OF BEREA COLLEGE | 839,741 | NATURAL GAS GLENN JENNINGS IS A TRUSTEE OF BEREA COLLEGE, AND THE CHAIRMAN OF THE BOARD, PRESIDENT, AND CEO OF DELTA NATURAL GAS COMPANY, INC AND ITS THREE WHOLLY-OWNED SUBSIDIARY COMPANIES DELTA SELLS NATURAL GAS TO THE COLLEGE AND TRANSPORTS FOR ONE OF THE SUBSIDIARY COMPANIES, DELTA RESOURCES, INC DELTA RESOURCES INC ALSO SELLS NATURAL GAS TO THE COLLEGE MR JENNINGS DOES NOT PARTICIPATE IN THE COLLEGE'S NEGOTIATIONS WITH DELTA RESOURCES HE DOES NOT PARTICIPATE IN DECISION MAKING OF THE COLLEGE REGARDING ITS NATURAL GAS PURCHASES NO PAYMENTS ARE MADE TO MR JENNINGS | | No |
| | | | | | |
| | | | | | |

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

| Identifier | Return Reference | Explanation |
|---|---|---|

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

# Noncash Contributions

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

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
BEREA COLLEGE

Employer identification number
61-0444650

## 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 | X | | 121 | FAIR MARKET VALUE |
| 5 | Clothing and household goods | X | | 4,802 | FAIR MARKET VALUE |
| 6 | Cars and other vehicles | | | | |
| 7 | Boats and planes | | | | |
| 8 | Intellectual property | | | | |
| 9 | Securities—Publicly traded | X | 47 | 911,388 | FAIR MARKET VALUE |
| 10 | Securities—Closely held stock | | | | |
| 11 | Securities—Partnership, LLC, or trust interests | | | | |
| 12 | Securities—Miscellaneous | | | | |
| 13 | Qualified conservation contribution—Historic structures | | | | |
| 14 | Qualified conservation contribution—Other | | | | |
| 15 | Real estate—Residential | | | | |
| 16 | Real estate—Commercial | | | | |
| 17 | Real estate—Other | | | | |
| 18 | Collectibles | | | | |
| 19 | Food inventory | | | | |
| 20 | Drugs and medical supplies | | | | |
| 21 | Taxidermy | | | | |
| 22 | Historical artifacts | X | 12 | 6,747 | FAIR MARKET VALUE |
| 23 | Scientific specimens | | | | |
| 24 | Archeological artifacts | | | | |
| 25 | Other ▶ ( MISCELLANEOUS ) | X | 9 | 926 | FAIR MARKET VALUE |
| 26 | Other ▶ ( SUBSCRIPTIONS ) | X | 1 | 3,086 | FAIR MARKET VALUE |
| 27 | Other ▶ ( SUPPLIES FOR ART DEPARTMENT ) | X | 5 | 2,790 | FAIR MARKET VALUE |
| 28 | Other ▶ ( STAMPS ) | X | 2 | 32 | FAIR MARKET VALUE |

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . | 29 | 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? | 30a | | No |
| b | If "Yes," describe the arrangement in Part II | | | |
| 31 | Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? | 31 | Yes | |
| 32a | Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? | 32a | | No |
| b | If "Yes," describe in Part II | | | |
| 33 | If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II | | | |

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

| Identifier | Return Reference | Explanation |
|---|---|---|

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|---|---|---|

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

Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

**2012**

**Open to Public Inspection**

Name of the organization
BEREA COLLEGE

**Employer identification number**
61-0444650

| Identifier | Return Reference | Explanation |
|---|---|---|
| | FORM 990, PART VI, SECTION A, LINE 4 | THE COLLEGE'S BY-LAWS WERE AMENDED IN FEBRUARY 2013 TO PERMIT THE CREATION OF BOARD SUBCOMMITTEES TO SERVE FOR VARIOUS PURPOSES FROM TIME TO TIME. SUBCOMMITTEE MEMBERSHIP IS TO BE DRAWN FROM THE FULL COMMITTEE, UPON THE APPROVAL OF THE CHAIR OF THE BOARD AND THE BOARD'S EXECUTIVE COMMITTEE. |

| Identifier | Return Reference | Explanation |
|---|---|---|
| | FORM 990, PART VI, SECTION B, LINE 11 | FORM 990 IS REVIEWED BY A SUBCOMMITTEE APPOINTED BY THE AUDIT COMMITTEE OF THE BOARD OF TRUSTEES THE REVIEW OCCURS IN JANUARY AND FEBRUARY OF EACH YEAR AND INCLUDES AT LEAST ONE CONFERENCE CALL FOR DISCUSSION FORM 990 IS DISTRIBUTED TO THE FULL BOARD OF TRUSTEES PRIOR TO THE FEBRUARY MEETING AND THE FILING DATE OF THE FORM 990 |

| Identifier | Return Reference | Explanation |
|---|---|---|
| | FORM 990, PART VI, SECTION B, LINE 12C | BEREA COLLEGE (THE COLLEGE) MAINTAINS A CONFLICT OF INTEREST POLICY APPLICABLE TO TRUSTEES AND INSTITUTIONAL OFFICERS ALL TRUSTEES AND INSTITUTIONAL OFFICERS RECEIVE COPIES OF THE POLICY AND A DISCLOSURE STATEMENT ON AN ANNUAL BASIS THE DISCLOSURE STATEMENT MUST BE COMPLETED BY ALL TRUSTEES AND OFFICERS REGARDLESS OF THE PRESENCE OF A CONFLICT IN ADDITION TO THE ANNUAL DISCLOSURE, THE POLICY REQUIRES THE DISCLOSURE STATEMENT TO BE UPDATED WHENEVER THE TRUSTEE OR OFFICER BECOMES AWARE OF A NEW OR ANTICIPATED CONFLICT OF INTEREST TRANSACTION THAT HAS NOT BEEN PREVIOUSLY REPORTED DISCLOSURE STATEMENTS ARE FORWARDED BY THE VICE PRESIDENT FOR FINANCE TO THE PRESIDENT OF THE COLLEGE AND THE CHAIR OF THE AUDIT COMMITTEE OF THE BOARD OF TRUSTEES ANY CONFLICT OF INTEREST TRANSACTION OR OTHER MATTER REPORTED BY A TRUSTEE OR OFFICER IS THEN ADDRESSED IN ACCORDANCE WITH THE POLICY A SEPARATE CONFLICT OF INTEREST POLICY IS APPLICABLE TO ALL EMPLOYEES OF THE COLLEGE. THE POLICY IS DISTRIBUTED TO NEW EMPLOYEES UPON HIRE AND TO ALL EMPLOYEES ANNUALLY VIA E-MAIL ANY EMPLOYEE WHO HAS OR WHOSE RELATIVE HAS A SUBSTANTIAL INTEREST IN A CONTRACT, SALE, PURCHASE OR OTHER TRANSACTION BY OR WITH THE COLLEGE MUST MAKE KNOWN THAT INTEREST ON THE APPROPRIATE DISCLOSURE FORM PROVIDED BY THE COLLEGE. ALL COMPLETED DISCLOSURE FORMS ARE REVIEWED BY THE ADMINISTRATIVE COMMITTEE OF THE COLLEGE FOR DETERMINATION OF A CONFLICT OF INTEREST ALL INSTANCES REPORTED ARE FORWARDED TO THE AUDIT COMMITTEE OF THE BOARD OF TRUSTEES FOR REVIEW |

| Identifier | Return Reference | Explanation |
|---|---|---|
| | FORM 990, PART VI, SECTION B, LINE 15 | PRESIDENT'S COMPENSATION ANALYSIS AND DETERMINATION IN THE SPRING OF EACH YEAR, A COMPARATIVE ANALYSIS IS PREPARED CONSISTING OF PRESIDENTIAL AND OFFICER SALARIES AND BENEFITS AT THE COLLEGE'S FRAME OF REFERENCE BENCHMARK INSTITUTIONS COMPRISED OF 26 INDEPENDENT COLLEGES AND UNIVERSITIES WHICH HAVE OPERATIONAL, PROGRAMMATIC AND BUDGETARY SIMILARITIES TO BEREA COLLEGE. THIS INFORMATION IS COMPILED FROM DATA COLLECTED THROUGH THE ADMINISTRATIVE COMPENSATION SURVEY CONDUCTED ANNUALLY BY THE COLLEGE AND UNIVERSITY PERSONNEL ASSOCIATION (CUPA). EVERY FOUR YEARS, A SEPARATE SURVEY IS SENT TO THE FRAME OF REFERENCE INSTITUTIONS TO GATHER ADDITIONAL INFORMATION. AN ANALYSIS IS ALSO PREPARED THAT COMPARES THE SALARIES OF THE COLLEGE'S PRESIDENT AND OTHER OFFICERS TO THOSE OF A LARGER GROUP (APPROXIMATELY 95 INSTITUTIONS) OF INDEPENDENT, BACCALAUREATE, GENERAL AND LIBERAL ARTS COLLEGES AND UNIVERSITIES. CONCURRENTLY, THE CHAIR OF THE BOARD UNDERTAKES AN ANNUAL ASSESSMENT OF THE PRESIDENT'S PERFORMANCE. EVERY THREE TO FOUR YEARS, THE CHAIR CONDUCTS A COMPREHENSIVE EVALUATION OF THE PRESIDENT. THE BENCHMARK SALARY DATA IS TRANSMITTED TO THE CHAIR AND THE VICE CHAIR OF THE BOARD OF TRUSTEES. THE PRESIDENT PREPARES A SELF-ASSESSMENT THAT IS DISCUSSED WITH THE CHAIR AND SHARED WITH ALL MEMBERS OF THE BOARD OF TRUSTEES. THE CHAIR THEN DEVELOPS A RECOMMENDATION CONCERNING THE PRESIDENT'S SALARY AND BENEFITS IN THE CONTEXT OF THE COLLEGE'S ENTIRE BUDGET PROCESS USING THE ABOVE INFORMATION ALONG WITH HISTORICAL SALARY AND BENEFIT DATA FOR THE PRESIDENT AND ANY OTHER EXTERNAL RESOURCES THAT ARE AVAILABLE. THE CHAIR NEXT REPORTS TO THE EXECUTIVE COMMITTEE (FUNCTIONING AS THE COMPENSATION COMMITTEE) OF THE BOARD OF TRUSTEES ON THE PRESIDENT'S PERFORMANCE ASSESSMENT AND PRESENTS ALL OF THE BENCHMARK AND HISTORICAL SALARY INFORMATION, TOGETHER WITH THE CHAIR'S RECOMMENDATION ON THE SETTING OF THE PRESIDENT'S COMPENSATION FOR THE COMING YEAR. THE EXECUTIVE COMMITTEE THEN REVIEWS ALL OF THE FOREGOING INFORMATION TOGETHER WITH THE CHAIR'S REPORT AND PREPARES ITS OWN RECOMMENDATION. AT ITS MAY MEETING, IN EXECUTIVE SESSION, THE BOARD CONSIDERS THE CHAIR'S REPORT CONCERNING ALL OF THIS INFORMATION AND THE RECOMMENDATION OF THE EXECUTIVE COMMITTEE. FOLLOWING DISCUSSION, THE BOARD ADOPTS A RESOLUTION SETTING THE PRESIDENT'S NEW COMPENSATION LEVELS FOR THE NEXT FISCAL YEAR, BEGINNING ON JULY 1ST. COMPENSATION ANALYSIS AND DETERMINATION FOR THE SUBORDINATE OFFICERS OF THE COLLEGE. FOLLOWING THE SAME TIMELINE AND UTILIZING THE SAME COMPARATIVE DATA OUTLINED ABOVE, THE PRESIDENT PREPARES COMPENSATION RECOMMENDATIONS FOR THE COLLEGE'S SUBORDINATE OFFICERS IN THE CONTEXT OF EACH OFFICER'S HISTORICAL SALARY AND BENEFIT INFORMATION AND THE PRESIDENT'S ASSESSMENT OF EACH OFFICER'S PERFORMANCE DURING THE PRECEDING YEAR. THE PRESIDENT THEN MEETS WITH THE CHAIR AND VICE CHAIR OF THE BOARD TO PRESENT THE COMPENSATION RECOMMENDATIONS FOR EACH OFFICER. THE PRESIDENT'S ASSESSMENT OF EACH OFFICER'S PERFORMANCE AS WELL AS THE COMPARATIVE AND HISTORICAL SALARY AND BENEFIT INFORMATION IS SHARED WITH THE CHAIR AND VICE CHAIR FOR REVIEW AND POSSIBLE ADJUSTMENT IN THE CONTEXT OF THE COLLEGE'S ENTIRE BUDGET PROCESS. AT EACH MAY MEETING OF THE EXECUTIVE COMMITTEE, THE PRESIDENT PRESENTS COMPENSATION RECOMMENDATIONS FOR EACH OFFICER ALONG WITH A SUMMARY OF THE COMPARATIVE AND HISTORICAL INFORMATION OUTLINED ABOVE TOGETHER WITH BRIEF COMMENTS ON EACH OFFICER'S PERFORMANCE. THE EXECUTIVE COMMITTEE DISCUSSES THESE RECOMMENDATIONS AND, BY RESOLUTION, APPROVES OR MODIFIES THE PRESIDENT'S RECOMMENDATIONS. THESE RECOMMENDATIONS, AS APPROVED BY THE EXECUTIVE COMMITTEE, ARE THEN PRESENTED TO THE FULL BOARD AT ITS MAY MEETING FOR FINAL REVIEW AND ACTION |

| Identifier | Return Reference | Explanation |
|---|---|---|
| | FORM 990, PART VI, SECTION C, LINE 19 | THE COLLEGE'S GOVERNING DOCUMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST THE COLLEGE'S CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE VIA THE WEBSITE |

| Identifier | Return Reference | Explanation |
|---|---|---|
| TRUSTEE TIME COMMITMENT | FORM 990, PART VII | TRUSTEES ATTEND THREE REGULAR BOARD MEETINGS ANNUALLY EACH MEETING REQUIRES A TIME COMMITMENT OF AT LEAST TWO DAYS ALL TRUSTEES ARE PROVIDED A SUBSTANTIAL VOLUME OF PREPARATORY MATERIALS PRIOR TO EACH MEETING AND ONLINE DISCUSSION BOARDS ARE PROVIDED IN ORDER TO ALLOW SOME MATTERS TO BE DISCUSSED PRIOR TO ACTUAL MEETING DATES THE BOARD CHAIR AND COMMITTEE CHAIRS HAVE ADDITIONAL RESPONSIBILITIES AND MUST DEVOTE MORE TIME TO PREPARATION FROM TIME TO TIME SPECIAL TELEPHONIC COMMITTEE MEETINGS AND/OR PHYSICAL MEETINGS ARE REQUIRED TO ADDRESS ISSUES THAT REQUIRE DISCUSSION OR DECISIONS BEFORE THE NEXT REGULARLY SCHEDULED MEETING |

| Identifier | Return Reference | Explanation |
|---|---|---|
| CHANGES IN NET ASSETS OR FUND BALANCES | FORM 990, PART XI, LINE 9 | CHANGE IN ANNUITY PAYMENT LIABILITY OF ANNUITY CONTRACTS 764,999 CHANGE IN FUNDS HELD IN TRUST BY OTHERS 1,638,200 ANNUITY PAYMENTS -1,915,654 INTEREST RATE SWAPS 3,038,600 |

| Identifier | Return Reference | Explanation |
|---|---|---|
| | FORM 990, PART XII, LINE 2C | THE COLLEGE'S AUDIT COMMITTEE OF THE BOARD OF TRUSTEES HAS RESPONSIBILITY FOR OVERSEEING THE AUDIT AND THE SELECTION OF AN INDEPENDENT ACCOUNTANT, SUBJECT TO THE APPROVAL OF THE FULL BOARD OF TRUSTEES |

| Identifier | Return Reference | Explanation |
|---|---|---|
| ORGANIZATION MISSION - CONTINUED FROM PAGE 2 | FORM 990, PART III, LINE 1 | THE COLLEGE HAS ONE CAMPUS LOCATED IN BEREA, KENTUCKY, WITH AN ENROLLMENT OF APPROXIMATELY 1,600 STUDENTS AND EMPLOYING APPROXIMATELY 600 NON-STUDENT EMPLOYEES DURING THE PRE-CIVIL WAR ERA IN KENTUCKY, WHEN BEREA COLLEGE WAS FOUNDED, SLAVERY WAS LEGAL BLACKS WERE PROPERTY WHITES WERE OWNERS AND THOSE WHO OPPOSED THAT ARRANGEMENT WERE SUBJECT TO PROSECUTION WOMEN AT THAT TIME WERE SECOND-CLASS CITIZENS WITH NO VOICE IN THEIR NATION'S DEMOCRACY THE PEOPLE OF APPALACHIA WERE BELIEVED BY MANY TO BE LESS SOPHISTICATED AND LESS IMPORTANT THAN THOSE WHO LIVED IN THE INDUSTRIALIZED NORTH IN SPITE OF THAT REALITY-AT BEREA-BLACKS AND WHITES, MEN AND WOMEN, WERE INVITED TO LIVE, WORK, AND LEARN TOGETHER AS SOCIAL EQUALS IN THE SCHOOL THAT WAS TO BECOME BEREA COLLEGE THE SOCIAL EXPERIMENT AT BEREA DEMONSTRATED WHAT THE WORLD COULD BE LIKE WHEN INDIVIDUALS LIVED OUT A GOSPEL OF IMPARTIAL LOVE BUILT UPON A SIMPLE TRUTH GOD HAS MADE OF ONE BLOOD ALL PEOPLES OF THE EARTH BEREA'S PRIMARY SERVICE AREA IS KENTUCKY AND THE SOUTHERN APPALACHIAN REGION, FROM WHICH IT DRAWS 75-80% OF ITS STUDENTS THE BALANCE COME FROM ALL STATES IN THE US AND IN A TYPICAL YEAR, FROM MORE THAN 50 OTHER COUNTRIES REPRESENTING A RICH DIVERSITY OF COLORS, CULTURES, AND FAITHS ABOUT ONE IN THREE STUDENTS REPRESENTS AN ETHNIC MINORITY BEREA COLLEGE SEEKS TO TRANSFORM THE LIVES OF ITS STUDENTS AND THEIR FAMILIES MORE THAN 50% OF FIRST YEAR STUDENTS COME FROM FAMILIES WHERE NEITHER PARENT HAS A COLLEGE DEGREE GUIDED BY A SELF-HELP PHILOSOPHY, BEREA HAS LONG BEEN COMMITTED TO SEEKING OUT ACADEMICALLY PROMISING STUDENTS FROM LOW-INCOME FAMILIES PRIMARILY FROM KENTUCKY AND SOUTHERN APPALACHIA THE COLLEGE PROVIDES EVERY DEGREE-SEEKING STUDENT WITH A FULL-TUITION SCHOLARSHIP, CURRENTLY VALUED AT APPROXIMATELY $100,000 OVER FOUR YEARS, THAT OTHERWISE WOULD BE FINANCIALLY OUT OF REACH THE AVERAGE ANNUAL HOUSEHOLD INCOME OF BEREA STUDENTS IS APPROXIMATELY $26,000 ABOUT HALF OF BEREA'S STUDENTS COME FROM FAMILIES WHO CAN CONTRIBUTE NOTHING TO THEIR COLLEGE EXPENSES IN THE ABSENCE OF AN INCOME STREAM FROM TUITION, BEREA COLLEGE IS DEPENDENT ON ITS ENDOWMENT INCOME, GIFTS AND DONATIONS, AND STATE AND FEDERAL SCHOLARSHIP GRANTS (E.G., PELL) TO HELP PROVIDE A LOW-COST, HIGH-QUALITY EDUCATION THE COST OF THE FULL-TUITION SCHOLARSHIPS IS FUNDED PRIMARILY FROM THE SPENDABLE RETURN ON THE COLLEGE'S ENDOWMENT THAT FUNDS BETWEEN 70-75% OF THE NET EDUCATIONAL AND GENERAL OPERATING BUDGET CONTRIBUTIONS FROM DONORS TO BEREA'S ANNUAL FUND PROVIDE ANOTHER 10% OF THE BUDGET IN ADDITION TO THE FULL-TUITION SCHOLARSHIPS FOR EVERY STUDENT, BEREA COLLEGE ALSO PROVIDES INSTITUTIONAL GRANT AID TO ASSIST STUDENTS WITH ROOM, BOARD, BOOKS, AND SUPPLIES NATIONALLY RECOGNIZED FOR ACADEMICS AND FOR SERVICE-LEARNING, BEREA OFFERS RIGOROUS UNDERGRADUATE ACADEMIC PROGRAMS LEADING TO BACHELOR OF ARTS AND BACHELOR OF SCIENCE DEGREES IN 31 FIELDS INITIATIVES IN TECHNOLOGY, INTERNATIONAL EDUCATION, AND SUSTAINABILITY AND ENVIRONMENTAL STUDIES ARE CONTEMPORARY WAYS BEREA MEETS ITS MISSION, PREPARING STUDENTS FOR 21ST-CENTURY CITIZENSHIP IN A COMPLEX, GLOBAL SOCIETY GRADUATES FROM BEREA COLLEGE NOT ONLY DEVELOP EXPERTISE IN PARTICULAR ACADEMIC FIELDS, BUT ALSO ARE PREPARED TO BE PERSONS OF CONSEQUENCE - THOSE WITH THE KNOWLEDGE, THE VALUES AND THE WORK ETHIC TO TRULY EFFECT CHANGE AND TO SERVE IN THEIR COMMUNITIES LABOR IS AN ESSENTIAL ELEMENT OF A BEREA COLLEGE EDUCATION ALL WORK-WHETHER MANUAL OR MENTAL-HAS DIGNITY AND IS WORTH CELEBRATING AS ONE OF JUST SEVEN FEDERALLY RECOGNIZED WORK COLLEGES IN THE UNITED STATES, BEREA REQUIRES ALL STUDENTS TO WORK A MINIMUM OF TEN HOURS PER WEEK STUDENTS RECEIVE PAYMENT FOR THEIR WORK THAT IS USED TO HELP PAY FOR ROOM, BOARD, BOOKS AND SUPPLIES IN AN ATMOSPHERE OF DEMOCRATIC LIVING EMPHASIZING THE DIGNITY OF ALL WORK, BEREA STUDENTS ARE EMPLOYED IN MORE THAN 120 AREAS ON CAMPUS PROVIDING ESSENTIAL WORK TO OPERATE THE COLLEGE AND IN SERVICE JOBS BENEFITTING THE WIDER COMMUNITY EACH STUDENT CAN LEARN USEFUL SKILLS AND DEVELOP A STRONG WORK ETHIC THAT POTENTIAL EMPLOYERS VALUE LONG NOTED FOR ITS CAREFUL STEWARDSHIP OF RESOURCES, BEREA COLLEGE DEMONSTRATES ITS COMMITMENT TO PLAIN LIVING THROUGH SUSTAINABILITY INITIATIVES IN FACILITIES RENOVATIONS, OPERATIONS, AND THE CURRICULUM BEREA COLLEGE HELPS SHAPE CITIZENS WHO HAVE THE KNOWLEDGE BASE, THE VALUE SYSTEM AND THE WORK ETHIC TO DEMONSTRATE HOW WE CAN LIVE IN PEACE AND HARMONY WITH ONE ANOTHER AND WITHIN THE ENVIRONMENT WE SHARE. BEREA COLLEGE HAS THE DISTINCTION OF HAVING THE FIRST LEADERSHIP IN ENERGY AND ENVIRONMENTAL DESIGN (LEED) CERTIFIED BUILDING IN KENTUCKY (HISTORIC LINCOLN HALL, BUILT IN 1886 AND RENOVATED IN 2002) LIVESTOCK AND PRODUCE GROWN BY STUDENTS AT THE COLLEGE FARM AND GREENHOUSES ARE SERVED IN THE CAMPUS DINING HALL AND SOLD TO THE WIDER COMMUNITY AT THE LOCAL FARMERS MARKET BEREA'S CURRICULUM INCLUDES SUSTAINABLE DESIGN COURSES AND LIVING "GREEN" IS GIVEN P |

| Identifier | Return Reference | Explanation |
|---|---|---|
| ORGANIZATION MISSION - CONTINUED FROM PAGE 2 | FORM 990, PART III, LINE 1 | RACTICAL APPLICATION IN STUDENT RESIDENCE HALLS WHERE STUDENTS CAN ADOPT LIFELONG HABITS I N REDUCING THEIR ECOLOGICAL FOOTPRINT BEREA COLLEGE'S COMMITMENT TO SERVING THE APPALACHI AN REGION IS DEMONSTRATED PRIMARILY THROUGH EDUCATION, BUT ALSO BY OTHER APPROPRIATE SERVI CES BEREA'S LOYAL JONES APPALACHIAN CENTER, THE FIRST IN THE NATION, WAS ESTABLISHED IN 1 970 TO BRING TOGETHER EXISTING PROGRAMS, TO GUIDE THE CREATION OF NEW SERVICES TO THE REGI ON, AND TO SERVE THE NATION AS A RESOURCE FOR INFORMATION ABOUT APPALACHIA IN 2000, THE C ENTER FOR EXCELLENCE IN LEARNING THROUGH SERVICE (CELTS) WAS ESTABLISHED TO COORDINATE A V ARIETY OF STUDENT-LED SERVICE PROGRAMS AND OTHER COMMUNITY OUTREACH ACTIVITIES THE CELTS PROGRAM ALSO COORDINATES THE INTEGRATION OF SERVICE-LEARNING INTO THE COLLEGE'S CURRICULUM THE COLLEGE'S GEAR UP (GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS) PROGRAM IS FUNDED BY TWO FEDERAL GRANTS FROM THE DEPARTMENT OF EDUCATION THESE TWO GRANT S PROVIDE INTENSIVE SERVICES TO MORE THAN 13,000 STUDENTS IN 19 SCHOOL DISTRICTS IN 17 KEN TUCKY COUNTIES AND REPRESENT A SIGNIFICANT ENHANCEMENT TO BEREA'S ONGOING IMPACT IN THE AP PALACHIAN REGION BEREA COLLEGE WORKS DILIGENTLY TO HELP SHAPE EDUCATIONALLY WELL-ROUNDED, SERVICE-MINDED STUDENTS WHO EMBRACE THEIR EDUCATIONAL OPPORTUNITY NOT ONLY FOR THEMSELVES , BUT ALSO FOR OTHERS - SERVING THEIR COMMUNITIES AND THE WORLD AMONG BEREA COLLEGE'S MAN Y NOTABLE GRADUATES ARE INDIVIDUALS WHO MADE SIGNIFICANT IMPACT ON OUR NATION AND THE WORL D BY - INVENTING TOUCH SCREEN TECHNOLOGY (G SAMUEL HURST) - ESTABLISHING BLACK HISTORY W EEK [NOW MONTH] (CARTER G WOODSON) - SERVING AS THE FIRST WOMAN ON THE BOARD OF DIRECTORS OF THE NEW Y ORK STOCK EXCHANGE AND FORMER U S SECRETARY OF COMMERCE (DR JUANITA KREPS) - DIRECTING THE NATION'S FIRST COMPREHENSIVE APPALACHIAN CENTER (LOYAL JONES) - WINNING TH E 2002 NOBEL PRIZE LAUREATE IN CHEMISTRY (DR JOHN FENN) - DIRECTING THE NATIONAL UNDERGRO UND RAILROAD FREEDOM CENTER (DR JOHN E. FLEMING) BEREA COLLEGE HAS BEEN RANKED BY THE WAS HINGTON MONTHLY AS ONE OF THE TOP THREE LIBERAL ARTS COLLEGES IN AMERICA EACH Y EAR SINCE 2 011 FOR EDUCATING LOW-INCOME STUDENTS IN A HIGH-QUALITY ACADEMIC ENVIRONMENT FOR LIVES OF SERVICE TO OTHERS IN SUM, BEREA COLLEGE IS A PLACE WHERE LEARNING, LABOR AND SERVICE EDUC ATE THE WHOLE STUDENT-HEAD, HEART AND HANDS BEREA IS A TRULY UNIQUE HIGHER EDUCATION INST ITUTION IN AMERICA (FOR MORE INFORMATION, VISIT THE BEREA COLLEGE WEB SITE AT WWW BEREA EDU) |

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# SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

## 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**

Name of the organization
BEREA COLLEGE

**Employer identification number**
61-0444650

**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 |
|---|---|---|---|---|---|
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**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 | (g) No |
|---|---|---|---|---|---|---|---|
| **(1)** BEREA INTERCHANGE DEVELOPMENT CORP<br>STE 220 LINCOLN HALL<br>BEREA, KY 40404<br>61-1124566 | HOLDS LAND | KY | 501(C)(2) | N/A | BEREA COLLEGE | Yes | |
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**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) Disproprtionate 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 | |
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**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 |
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## 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

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

**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 |
|---|---|---|---|
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**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) Disproprtionate 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 | |
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**Software ID:**
**Software Version:**
**EIN:** 61-0444650
**Name:** BEREA COLLEGE



**Part VII** **Supplemental Information**

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

| Identifier | Return Reference | Explanation | |
|---|---|---|---|

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