



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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 private foundations)

Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

Information about Form 990 and its instructions is at [www.IRS.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 07-01-2013, 2013, and ending 06-30-2014

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization

WESTMINSTER COLLEGE

Doing Business As

Number and street (or P O box if mail is not delivered to street address)Room/suite

7TH AND WESTMINSTER AVENUE

City or town, state or province, country, and ZIP or foreign postal code

FULTON, MO 65251

F Name and address of principal officer

GEORGE B FORSYTHE

501 WESTMINSTER AVENUE

FULTON,MO 65251

H(a) Is this a group return for subordinates?

☐ Yes☒ No

H(b) Are all subordinates 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 WESTMINSTER-MO EDU

K Form of organization

☒ Corporation☐ Trust☐ Association☐ Other

L Year of formation

1853

M State of legal domicile

MO

Part I	Summary																																																				
Activities & Governance	<div><div>1</div><div>Briefly describe the organization's mission or most significant activities</div><div>FOUR-YEAR, UNDERGRADUATE LIBERAL ARTS COLLEGE</div></div>																																																				
	<div><div>2</div><div>Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets</div></div>																																																				
Revenue	<table><tr><td>3</td><td>Number of voting members of the governing body (Part VI, line 1a)</td><td>37</td></tr><tr><td>4</td><td>Number of independent voting members of the governing body (Part VI, line 1b)</td><td>37</td></tr><tr><td>5</td><td>Total number of individuals employed in calendar year 2013 (Part V, line 2a)</td><td>931</td></tr><tr><td>6</td><td>Total number of volunteers (estimate if necessary)</td><td>39</td></tr><tr><td>7a</td><td>Total unrelated business revenue from Part VIII, column (C), line 12</td><td>-8,200</td></tr><tr><td>7b</td><td>Net unrelated business taxable income from Form 990-T, line 34</td><td>-8,200</td></tr></table>	3	Number of voting members of the governing body (Part VI, line 1a)	37	4	Number of independent voting members of the governing body (Part VI, line 1b)	37	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	931	6	Total number of volunteers (estimate if necessary)	39	7a	Total unrelated business revenue from Part VIII, column (C), line 12	-8,200	7b	Net unrelated business taxable income from Form 990-T, line 34	-8,200																																		
3	Number of voting members of the governing body (Part VI, line 1a)	37																																																			
4	Number of independent voting members of the governing body (Part VI, line 1b)	37																																																			
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	931																																																			
6	Total number of volunteers (estimate if necessary)	39																																																			
7a	Total unrelated business revenue from Part VIII, column (C), line 12	-8,200																																																			
7b	Net unrelated business taxable income from Form 990-T, line 34	-8,200																																																			
Expenses	<table><tr><td>8</td><td>Contributions and grants (Part VIII, line 1h)</td><td>8,118,927</td><td>8,651,635</td></tr><tr><td>9</td><td>Program service revenue (Part VIII, line 2g)</td><td>22,332,403</td><td>22,370,114</td></tr><tr><td>10</td><td>Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td><td>3,681,089</td><td>4,414,874</td></tr><tr><td>11</td><td>Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td><td>4,722,492</td><td>5,179,431</td></tr><tr><td>12</td><td>Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td><td>38,854,911</td><td>40,616,054</td></tr><tr><td>13</td><td>Grants and similar amounts paid (Part IX, column (A), lines 1–3)</td><td>12,887,805</td><td>13,039,423</td></tr><tr><td>14</td><td>Benefits paid to or for members (Part IX, column (A), line 4)</td><td>0</td><td>0</td></tr><tr><td>15</td><td>Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)</td><td>12,842,451</td><td>13,075,615</td></tr><tr><td>16a</td><td>Professional fundraising fees (Part IX, column (A), line 11e)</td><td>0</td><td>0</td></tr><tr><td>b</td><td>Total fundraising expenses (Part IX, column (D), line 25)</td><td>577,501</td><td></td></tr><tr><td>17</td><td>Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)</td><td>11,843,815</td><td>11,854,891</td></tr><tr><td>18</td><td>Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)</td><td>37,574,071</td><td>37,969,929</td></tr><tr><td>19</td><td>Revenue less expenses Subtract line 18 from line 12</td><td>1,280,840</td><td>2,646,125</td></tr></table>	8	Contributions and grants (Part VIII, line 1h)	8,118,927	8,651,635	9	Program service revenue (Part VIII, line 2g)	22,332,403	22,370,114	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,681,089	4,414,874	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,722,492	5,179,431	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	38,854,911	40,616,054	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	12,887,805	13,039,423	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)	12,842,451	13,075,615	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0	b	Total fundraising expenses (Part IX, column (D), line 25)	577,501		17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	11,843,815	11,854,891	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	37,574,071	37,969,929	19	Revenue less expenses Subtract line 18 from line 12	1,280,840	2,646,125
8	Contributions and grants (Part VIII, line 1h)	8,118,927	8,651,635																																																		
9	Program service revenue (Part VIII, line 2g)	22,332,403	22,370,114																																																		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,681,089	4,414,874																																																		
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,722,492	5,179,431																																																		
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	38,854,911	40,616,054																																																		
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	12,887,805	13,039,423																																																		
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)	12,842,451	13,075,615																																																		
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0																																																		
b	Total fundraising expenses (Part IX, column (D), line 25)	577,501																																																			
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	11,843,815	11,854,891																																																		
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	37,574,071	37,969,929																																																		
19	Revenue less expenses Subtract line 18 from line 12	1,280,840	2,646,125																																																		
Net Assets or Fund Balances	<table><tr><td></td><td>Beginning of Current Year</td><td>End of Year</td></tr><tr><td>20</td><td>Total assets (Part X, line 16)</td><td>92,296,369</td><td>97,268,870</td></tr><tr><td>21</td><td>Total liabilities (Part X, line 26)</td><td>18,020,302</td><td>18,026,135</td></tr><tr><td>22</td><td>Net assets or fund balances Subtract line 21 from line 20</td><td>74,276,067</td><td>79,242,735</td></tr></table>		Beginning of Current Year	End of Year	20	Total assets (Part X, line 16)	92,296,369	97,268,870	21	Total liabilities (Part X, line 26)	18,020,302	18,026,135	22	Net assets or fund balances Subtract line 21 from line 20	74,276,067	79,242,735																																					
	Beginning of Current Year	End of Year																																																			
20	Total assets (Part X, line 16)	92,296,369	97,268,870																																																		
21	Total liabilities (Part X, line 26)	18,020,302	18,026,135																																																		
22	Net assets or fund balances Subtract line 21 from line 20	74,276,067	79,242,735																																																		

Part II

Signature Block

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

Sign Here

Signature of officer

BETH SCHMIDT ASSOC VP BUSINESS & CONTROLLER

Type or print name and title

2015-05-13

Date

Paid Preparer Use Only

Print/Type preparer's name

HEIDI A CHICK

Firm's name

WILLIAMS-KEEPERS LLC

Firm's address

2005 W BROADWAY SUITE 100

COLUMBIA, MO 65203

Preparer's signature

Date

Check ☐ if self-employed

PTIN

P00043945

Firm's EIN

43-1126847

Phone no

(573) 442-6171

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

☒ Yes

☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2013)

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☐ ☒

1

Briefly describe the organization's mission

IT SHALL BE THE MISSION OF WESTMINSTER COLLEGE TO EDUCATE AND INSPIRE ALL ITS STUDENTS THROUGH A DISTINCTIVE LIBERAL ARTS CURRICULUM AND A DYNAMIC DEVELOPMENTAL EXPERIENCE, TO CHALLENGE THEM TO BE CRITICALLY AWARE, LIFE-LONG LEARNERS AND LEADERS OF CHARACTER, COMMITTED TO THE VALUES OF INTEGRITY, FAIRNESS, RESPECT, AND RESPONSIBILITY, AND TO PREPARE THEM FOR LIVES OF SUCCESS, SIGNIFICANCE AND SERVICE

2

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

☐ Yes ☒ No

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

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code) (Expenses \$ 7,252,616 including grants of \$) (Revenue \$ 9,330,691)

INSTRUCTIONAL - ACADEMIC DEPARTMENTS FOR CLASSROOM INSTRUCTION NUMBER BENEFITED - SERVED 1022 STUDENTS FALL 2013 AND 952 STUDENTS SPRING 2014

4b

(Code) (Expenses \$ 13,039,423 including grants of \$ 13,039,423) (Revenue \$ 13,039,423)

SCHOLARSHIPS - FINANCIAL AID PROVIDED TO STUDENTS ON BASIS OF ACADEMIC ACHIEVEMENT, FINANCIAL NEED AND OTHER SIMILAR STANDARDS NUMBER BENEFITED - 1054

4c

(Code) (Expenses \$ 5,672,551 including grants of \$) (Revenue \$)

STUDENT SERVICES - EXPENSES RELATING TO DEAN OF STUDENT LIFE, ADMISSIONS, GUIDANCE, PLACEMENT, CHAPLIN, FINANCIAL AID, AND INTERCOLLEGIATE ATHLETICS NUMBER BENEFITED - SERVED 1022 STUDENTS FALL 2013 AND 952 STUDENTS SPRING 2014

(Code) (Expenses \$ 4,567,129 including grants of \$) (Revenue \$ 4,518,495)

AUXILIARY OPERATIONS- RESIDENCE HALLS, BOOK STORE, DINING HALL

(Code) (Expenses \$ 2,354,722 including grants of \$) (Revenue \$)

ACADEMIC SUPPORT - NUMBER BENEFITED - 1022 STUDENTS FALL 2013 AND 952 STUDENTS SPRING 2014

4d

Other program services (Describe in Schedule O)

(Expenses \$ 6,921,851 including grants of \$) (Revenue \$ 4,518,495)

















4e

Total program service expenses

32,886,441

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7 Yes	
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	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? 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 other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	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 or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		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? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	112	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	931	
2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		Yes	
3b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		Yes	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			No
4b 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?			No
5b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			No
5c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			No
6b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
7 Organizations that may receive deductible contributions under section 170(c).			
7a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?			No
7b If "Yes," did the organization notify the donor of the value of the goods or services provided?			
7c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			No
7d If "Yes," indicate the number of Forms 8282 filed during the year.			
7e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			No
7f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			No
7g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
7h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			
9 Sponsoring organizations maintaining donor advised funds.			
9a Did the organization make any taxable distributions under section 4966?			
9b Did the organization make a distribution to a donor, donor advisor, or related person?			
10 Section 501(c)(7) organizations. Enter			
10a Initiation fees and capital contributions included on Part VIII, line 12.			
10b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.			
11 Section 501(c)(12) organizations. Enter			
11a Gross income from members or shareholders.			
11b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
12b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
13a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.			
13b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.			
13c Enter the amount of reserves on hand.			
14a Did the organization receive any payments for indoor tanning services during the tax year?			No
14b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.			

Part VI

Governance, Management, and Disclosure

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

Check if Schedule O contains a response or note to any line 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		
	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		
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	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	Yes
b	Other officers or key employees of the organization	15b	No
	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▶
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶BETH SCHMIDT 501 WESTMINSTER AVE FULTON, MO 65251 (573) 592-5225

Check if Schedule O contains a response or note to any line in this Part VII ☐

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

Form **990** (2013)

Part VII

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	549,316	0	60,340

2 Total number of individuals (including but not limited to those listed in Item 1) who received more than \$100,000 of reportable compensation from the organization. **3**

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

Section B. Independent Contractors

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

(A)	(B)	(C)
Name and business address	Description of services	Compensation
FRESH IDEAS 100 W NIFRONG BLVD BLDG 3 SUITE 2 COLUMBIA MO 65203	FOOD SERVICE	1,216,400
SM WILSON & COMPANY 2185 HAMPTON AVE ST LOUIS MO 63139	CONSTRUCTION	896,351
REINHARDT CONSTRUCTION 627 N ROLLINS ST CENTRALIA MO 65240	CONSTRUCTION	354,379
AIR SYSTEMS LLC 1208 JEFFERSON ST COLUMBIA MO 65203	HVAC	256,221
SPECTRUM CREATIVE SOLUTIONS 306 MAIN STREET POUGHKEEPSIE NY 12601	HIGHER ED RECRUITMENT	210,223

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 or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
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	151,694			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	8,499,941			
	g	Noncash contributions included in lines 1a-1f \$		1,520,049			
	h	Total. Add lines 1a-1f		8,651,635			
Program Service Revenue	2a	TUITION, FEES, RELATED PROGRAMS	Business Code 900099	22,370,114	22,370,114		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		22,370,114			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	644,809		-8,200	653,009
4		Income from investment of tax-exempt bond proceeds					
5		Royalties					
6a		(i) Real		34,230			34,230
		(ii) Personal					
		Gross rents					
		Less rental expenses					
b		0					
c		Rental income or (loss)					
d		Net rental income or (loss)					
7a		(i) Securities		16,650,069	312,675		
		(ii) Other					
		Gross amount from sales of assets other than inventory					
		Less cost or other basis and sales expenses					
b		13,136,069					
c		Gain or (loss)					
d		Net gain or (loss)		3,770,065			3,770,065
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		35,802				
	a						
	Less cost of goods sold						
b	53,607						
c	Net income or (loss) from sales of inventory		-17,805			-17,805	
Miscellaneous Revenue		Business Code					
11a	AUXILIARY SERVICES	900099	4,518,495	4,518,495			
b	OTHER INCOME	900099	644,511			644,511	
c							
d	All other revenue						
e	Total. Add lines 11a-11d		5,163,006				
12	Total revenue. See Instructions		40,616,054	26,888,609	-8,200	5,084,010	

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 or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.				
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.	13,039,423	13,039,423		
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.	569,594		524,293	45,301
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.	10,619,262	8,471,397	1,840,516	307,349
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9	Other employee benefits.	1,879,055	1,471,368	340,385	67,302
10	Payroll taxes.	7,704		7,704	
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	23,982		23,982	
c	Accounting.	82,432		82,432	
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.	115,163		115,163	
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	2,788,257	1,858,392	913,114	16,751
12	Advertising and promotion.	145,041	97,005	48,036	
13	Office expenses.	1,363,820	1,067,167	259,330	37,323
14	Information technology.	537,274	39,007	498,267	
15	Royalties.				
16	Occupancy.	1,661,888	841,613	820,275	
17	Travel.	642,962	565,173	49,678	28,111
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	48,338	25,233	17,678	5,427
20	Interest.	573,594	573,594		
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	2,291,385	2,120,893	170,492	
23	Insurance.	387,928	230,267	155,532	2,129
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	ALLOCATION OF PLANT	0	2,014,521	-2,014,521	
b	SPECIAL PROJECTS	613,183	389,751	213,342	10,090
c	BAD DEBT	263,554	9,958	253,596	
d	HARDWARE	97,795		97,795	
e	All other expenses	218,295	71,679	88,898	57,718
25	Total functional expenses. Add lines 1 through 24e.	37,969,929	32,886,441	4,505,987	577,501
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

			(A)		(B)
			Beginning of year		End of year
Assets	1	Cash—non-interest-bearing	103,157	1	
	2	Savings and temporary cash investments	89,870	2	
	3	Pledges and grants receivable, net	1,575,652	3	2,056,695
	4	Accounts receivable, net	711,102	4	1,170,870
	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	157,898	7	17,200
	8	Inventories for sale or use	44,913	8	31,859
	9	Prepaid expenses and deferred charges	571,963	9	430,847
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a86,910,696		
	b	Less accumulated depreciation	10b42,950,837	43,870,724	10c43,959,859
	11	Investments—publicly traded securities	32,357,133	11	37,168,023
	12	Investments—other securities See Part IV, line 11	8,968,813	12	8,497,812
	13	Investments—program-related See Part IV, line 11	632,292	13	624,153
	14	Intangible assets	88,928	14	84,268
	15	Other assets See Part IV, line 11	3,123,924	15	3,227,284
	16	Total assets. Add lines 1 through 15 (must equal line 34)	92,296,369	16	97,268,870
Liabilities	17	Accounts payable and accrued expenses	1,976,924	17	2,190,341
	18	Grants payable		18	
	19	Deferred revenue	9,594	19	15,282
	20	Tax-exempt bond liabilities	13,420,000	20	13,420,000
	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	836,922	23	543,440
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	1,776,862	25	1,857,072
	26	Total liabilities. Add lines 17 through 25	18,020,302	26	18,026,135
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	21,507,612	27	21,544,234
	28	Temporarily restricted net assets	8,520,445	28	9,542,891
	29	Permanently restricted net assets	44,248,010	29	48,155,610
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	74,276,067	33	79,242,735
	34	Total liabilities and net assets/fund balances	92,296,369	34	97,268,870

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	40,616,054
2	Total expenses (must equal Part IX, column (A), line 25)	2	37,969,929
3	Revenue less expenses Subtract line 2 from line 1	3	2,646,125
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	74,276,067
5	Net unrealized gains (losses) on investments	5	2,171,292
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	149,251
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	79,242,735

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	Yes	

Additional Data

Software ID:
Software Version:
EIN: 43-0652617
Name: WESTMINSTER COLLEGE

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

[illegible]

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			
GREGORY RICHARD TRUSTEE	50	X						0	0	0
WILLIAM ROEDY TRUSTEE	50	X						0	0	0
JORDEN SANDERS TRUSTEE	50	X						0	0	0
JAMES SCHMUCK TRUSTEE	50	X						0	0	0
ANNE SCHNEIDER TRUSTEE	50	X						0	0	0
JANE STUBBS TRUSTEE	50	X						0	0	0
LINDA TAYLOR TRUSTEE	50	X						0	0	0
FRANKLIN TURNER TRUSTEE	50	X						0	0	0
J DAVID VEITCH TRUSTEE	50	X						0	0	0
SARA WEIR TRUSTEE	50	X						0	0	0
MICHAEL WILLIAMS TRUSTEE	50	X						0	0	0
RONALD WINNEY TRUSTEE	50	X						0	0	0
GEORGE B FORSYTHE PRESIDENT OF THE COLLEGE	40 00			X				215,000	0	31,118
PHIL DANIELS TREASURER/VP BUSINESS & CFO	40 00			X				128,130	0	13,691
WILLIAM SHEEHAN SECRETARY/VP INSTITUTIONAL ADV	40 00			X				92,886	0	7,910
CAROLYN PERRY SENIOR VP AND DEAN OF FACULTY	40 00					X		113,300	0	7,621

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.**
▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization WESTMINSTER COLLEGE	Employer identification number 43-0652617
--	---

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	<input type="checkbox"/>	A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2	<input checked="" type="checkbox"/>	A school described in section 170(b)(1)(A)(ii). (Attach Schedule E)
3	<input type="checkbox"/>	A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4	<input type="checkbox"/>	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	<input type="checkbox"/>	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	<input type="checkbox"/>	A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7	<input type="checkbox"/>	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	<input type="checkbox"/>	A community trust described in section 170(b)(1)(A)(vi) (Complete Part II)
9	<input type="checkbox"/>	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	<input type="checkbox"/>	An organization organized and operated exclusively to test for public safety See section 509(a)(4).
11	<input type="checkbox"/>	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 <input type="checkbox"/> Type I b <input type="checkbox"/> Type II c <input type="checkbox"/> Type III - Functionally integrated d <input type="checkbox"/> Type III - Non-functionally integrated
e	<input type="checkbox"/>	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	<input type="checkbox"/>	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	<input type="checkbox"/>	Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? (ii) A family member of a person described in (i) above? (iii) A 35% controlled entity of a person described in (i) or (ii) above?
h	<input type="checkbox"/>	Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

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

Part II

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

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 2013 (line 6, column (f) divided by line 11, column (f))		14				
15 Public support percentage for 2012 Schedule A, Part II, line 14		15				
16a 33 1/3% support test—2013. 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—2012. 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—2013. 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—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶						
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶						

Part IIISupport Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 2013 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2013. 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—2012. 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.** 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

Return Reference	Explanation	
------------------	-------------	--

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. ▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
WESTMINSTER COLLEGE

Employer identification number
43-0652617

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

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

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

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

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

	Held at the End of the Year
2a	1
2b	
2c	1
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 ▶ _____ 1

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 ▶ \$ 78,739

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

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

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

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

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

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

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

Part III

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

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

☒

Public exhibition

d

☒

Loan or exchange programs

b

☒

Scholarly research

e

☒

Other EDUCATE STUDENTS AT THE SCH

c

☒

Preservation for future generations
- 4
- Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5
- During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?
- ☐ Yes

☒ No

Part IV

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

- 1a
- Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?
- ☐ Yes

☐ No
- b
- If "Yes," explain the arrangement in Part XIII and complete the following table
- | | |
|----|--------|
| | Amount |
| 1c | |
| 1d | |
| 1e | |
| 1f | |
- 2a
- Did the organization include an amount on Form 990, Part X, line 21?
- ☐ Yes

☐ No
- b
- If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

Part V

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

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a	Beginning of year balance	48,939,218	46,217,515	50,611,328	48,978,815
b	Contributions	3,793,250	1,885,885	414,711	346,731
c	Net investment earnings, gains, and losses	6,365,228	4,126,932	-293,243	7,163,276
d	Grants or scholarships	690,906	1,443,177	2,914,890	2,802,188
e	Other expenditures for facilities and programs	835,150	870,486	804,605	936,203
f	Administrative expenses	1,242,328	1,013,653	795,786	2,139,103
g	End of year balance	56,329,312	48,903,016	46,217,515	50,611,328

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

Board designated or quasi-endowment

3 030 %

b

Permanent endowment

81 660 %

c

Temporarily restricted endowment

15 320 %
- The percentages in lines 2a, 2b, and 2c should equal 100%
- 3a
- Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- (i) unrelated organizations

3a(i)

☐ Yes

☐ No

(ii) related organizations

3a(ii)

☐ Yes

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

☐ Yes

☐ No
- 4
- Describe in Part XIII the intended uses of the organization's endowment funds

Part VI

Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. 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	3,324,148	1,955,181	5,279,329
b	Buildings		69,520,807	31,809,653
c	Leasehold improvements			
d	Equipment		11,832,782	11,141,184
e	Other		277,778	
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				43,959,859

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	29,835,618
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	2,171,292
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	-12,890,172
e	Add lines 2a through 2d	2e	-10,718,880
3	Subtract line 2e from line 1	3	40,554,498
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	115,163
b	Other (Describe in Part XIII)	4b	-53,607
c	Add lines 4a and 4b	4c	61,556
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	40,616,054

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	24,868,950
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	53,607
e	Add lines 2a through 2d	2e	53,607
3	Subtract line 2e from line 1	3	24,815,343
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	115,163
b	Other (Describe in Part XIII)	4b	13,039,423
c	Add lines 4a and 4b	4c	13,154,586
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	37,969,929

Part XIII

Supplemental Information

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

Return Reference	Explanation
PART II, LINE 9	THE NATIONAL CHURCHILL MUSEUM LOCATED AT WESTMINSTER COLLEGE IS A CERTIFIED HISTORIC STRUCTURE GIFTS RECEIVED FROM DONORS TO SUPPORT THE MEMORIAL ARE REPORTED AS CONTRIBUTION REVENUE EXPENSES RELATING TO THE MEMORIAL ARE REPORTED AS PROGRAM EXPENSES (ACADEMIC SUPPORT)
PART III, LINE 4	MISSON THE NATIONAL CHURCHILL MUSEUM, ON THE CAMPUS OF WESTMINSTER COLLEGE, COMMEMORATES AND CELEBRATES THE LIFE, TIMES, AND DISTINGUISHED CAREER OF SIR WINSTON CHURCHILL AND INSPIRES CURRENT AND FUTURE LEADERS BY HIS EXAMPLE OF RESILIENCE, DETERMINATION, AND RESOLUTION THE MUSEUM FULFILLS ITS MISSION BY - MAINTAINING AND EVOLVING THE MUSEUM AS A SYMBOL OF CHURCHILLS LEADERSHIP AND PRINCIPLES, - BUILDING AND PRESERVING THE COLLECTIONS ABOUT CHURCHILL AND CHRISTOPHER WREN, - CONTRIBUTING TO CULTURAL ENRICHMENT THROUGH EXHIBITIONS AND EDUCATIONAL PROGRAMS, AND - DEVELOPING ACADEMIC RESOURCES TO PROMOTE SCHOLARLY STUDY THE MUSEUM'S COLLECTION IS A JEWEL FOR MILITARY AND BRITISH HISTORIANS AND COMPRISES MANY ONE-OF-A-KIND ARTIFACTS HISTORIANS INTERESTED IN THE LIFE AND TIMES OF SIR WINSTON CHURCHILL COULD NOT FIND A BETTER PLACE IN AMERICA TO CONDUCT THEIR STUDIES, ACCORDING TO BARRY R BAUMAN WHO COMPLETED A GENERAL SURVEY OF THE MUSEUM IN 2008 (WWW.BAUMANCONSERVATION.COM) THE COLLECTION INCLUDES OVER 10,000 LIBRARY AND ARCHIVAL MATERIALS THERE ARE ALSO THOUSANDS OF PHOTOGRAPHS, SEVERAL HUNDRED PRINTS AND DRAWINGS, AND APPROX 1,000 THREE-DIMENSIONAL OBJECTS THE GREATEST STRENGTH OF THE HOLDINGS IS THE INTERRELATIONSHIPS WITHIN THE VARIOUS SECTIONS OF THE COLLECTION THE COLLECTION ALSO INCLUDES LESSER NUMBERS OF PAINTINGS AND TEXTILES, PRIMARILY UNIFORMS SOME OF THE COLLECTION IS USED IN HANDS-ON EDUCATIONAL ACTIVITIES THIS OFFERS A WONDERFUL ADDITIONAL EXPERIENCE TO ALL STUDENTS THE CHURCHILL PRIMARY DOCUMENTS CONSISTING OF PHOTOGRAPHS AND LETTERS ARE EXCELLENT SOURCE MATERIALS FOR RESEARCH IN THE LATE PERSONAL LIFE OF CHURCHILL AND HIS FAMILY MEMBERS OTHER COLLECTION MATERIALS INCLUDE HUNDREDS OF ORIGINAL WAR POSTERS, NEWSPAPERS AND CLIPPINGS FOR EXCELLENT PRIMARY SOURCES FOR FACTS AND OPINIONS COLLECTIONS ON MUSEUM EVENTS GIVE PERSPECTIVE ON THE VISITS OF CHURCHILL, TRUMAN, GORBACHEV, THATCHER, REAGAN, BUSH AND OTHER STATE LEADERS AND THEIR GLOBAL VIEWPOINT ON THE COLD WAR HISTORIC PRESERVATION SCHOLARS WILL FIND LETTERS, INVOICES AND PAPERS ON THE UNIQUE TASK OF TRANSPORTING A BAROQUE CHURCH STRUCTURE FROM LONDON TO FULTON, ITS REASSEMBLE AND RECREATING CARVINGS AND CURTAIN ORNAMENTATION TO REFLECT SIR CHRISTOPHER WREN THE NATIONAL CHURCHILL MUSEUM AND LIBRARY CONTAINS 1,322 VOLUMES PERTAINING TO CHURCHILL AND IS RATED AS EXCELLENT HOLDINGS OF SECONDARY SOURCE MATERIALS CARLO D'ESTE, AUTHOR OF WARLORD THE LIVE OF WINSTON CHURCHILL AT WAR, BEGAN HERE AS HIS STARTING POINT FOR RESEARCH THIS PROJECT WILL EXPAND ACCESS TO THE CHURCHILL COLLECTION AND SPECIFICALLY, ITS RELEVANCE TO THE COLD WAR BECAUSE OF THE LACK OF ADEQUATE DESCRIPTIVE MATERIALS AND GOOD FINDING AIDS, THE MUSEUM'S COLLECTION IS UNDER-UTILIZED SOME VOLUMES ARE LOCATED AT REEVES LIBRARY, THE COLLEGE LIBRARY, LOCATED ACROSS FROM THE MUSEUM FACILITY THE MUSEUM'S ARCHIVES/COLLECTIONS ARE FOR EDUCATION PURPOSES EITHER THROUGH PUBLIC EXHIBITION INHOUSE AND LOANED TO OTHER EXHIBITING INSTITUTIONS, SCHOLARLY RESEARCH, AND PUBLIC EDUCATION
PART V, LINE 4	GENERAL SUPPORT OF THE COLLEGE, SUPPORT OF ACADEMIC DEPARTMENTS, AWARD SCHOLARSHIPS, SUPPORT OF FACILITY CHAIRS, SUPPORT THE NATIONAL CHURCHILL MUSEUM, MAINTENANCE OF THE COLLEGE FACILITIES, SUPPORT THE LIBRARY, RESEARCH PROGRAMS, LOAN FUNDS AND LECTURES
PART X, LINE 2	THE AUDITED FINANCIAL STATEMENTS INCLUDE THE FOLLOWING STATEMENT "THE COLLEGE IS A NOT-FOR-PROFIT ORGANIZATION AS DESCRIBED IN SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND IS EXEMPT FROM FEDERAL INCOME TAXES PURSUANT TO SECTION 501(A) OF THE CODE, EXCEPT FOR UNRELATED BUSINESS INCOME WHICH IS SUBJECT TO FEDERAL AND STATE INCOME TAXES AT STATUTORY RATES THE COLLEGE'S FORM 990 AND TAXABLE STATUS ARE SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE FOR OPEN TAX YEARS, WHICH AS OF THE DATE OF THIS REPORT ARE THE YEARS ENDED JUNE 30, 2009 THROUGH 2012 INTEREST AND PENALTIES INCURRED, IF ANY, RELATED TO ANNUAL FORM 990 OR UNRELATED BUSINESS INCOME TAX FILINGS ARE REPORTED WITHIN MANAGEMENT AND GENERAL EXPENSES IN THE STATEMENT OF ACTIVITIES "
PART XI, LINE 2D - OTHER ADJUSTMENTS	FINANCIAL AID/GRANTS -13,039,423 CHANGE IN VALUE OF SPLIT-INTEREST AGREEMENTS 149,251
PART XI, LINE 4B - OTHER ADJUSTMENTS	AMOUNT REPORTED AS COST OF GOODS SOLD -53,607
PART XII, LINE 2D - OTHER ADJUSTMENTS	AMOUNT REPORTED AS COST OF GOODS SOLD 53,607

[illegible]

Additional Data

Software ID:
Software Version:
EIN: 43-0652617
Name: WESTMINSTER COLLEGE

Form 990, Schedule D, Part VII - Investments Other Securities

(a) Description of security or cateory (including name of security)	(b)Book value	(c) Method of valuation Cost or end-of-year market value
(3)Other (A) HEDGE FUND	992,083	F
(B) HEDGE FUND MUTUAL FUND	1,329,229	F
(C) LIFE INSURANCE POLICY	10,700	F
(D) LIMITED PARTNERSHIP - NATURAL RESOURCES	2,170,589	F
(E) LIMITED PARTNERSHIP - REIT	1,257,457	F
(F) MASTER LIMITED PARTNERSHIP INDEX EXHCANGE TRADED FUND	28,500	F
(G) PRIVATED EQUITY LIMITED PARTNERSHIP	1,539,815	F
(H) REAL ESTATE MORTGAGE NOTES	31,149	F
(I) REAL ESTATE MUTUAL FUND	26,368	F
(J) MUTUAL FUND	1,111,922	F

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.
► Information about Schedule E (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
WESTMINSTER COLLEGE

Employer identification number

43-0652617

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	Yes
	4a	Does the organization maintain the following?	4a	Yes
	4b	a Records indicating the racial composition of the student body, faculty, and administrative staff?	4b	Yes
4	b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4c	Yes	
	c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4d	Yes	
	d Copies of all material used by the organization or on its behalf to solicit contributions?			
	If you answered "No" to any of the above, please explain If you need more space, use Part II			
	5	Does the organization discriminate by race in any way with respect to	5a	No
	a Students' rights or privileges?	5b	No	
	b Admissions policies?	5c	No	
	c Employment of faculty or administrative staff?	5d	No	
5	d Scholarships or other financial assistance?	5e	No	
	e Educational policies?	5f	No	
	f Use of facilities?	5g	No	
	g Athletic programs?	5h	No	
	h Other extracurricular activities?			
	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	
7	If you answered "Yes" to either line 6a or line 6b, explain on Part II			
	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 III Supplemental Information. 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)

Return Reference	Explanation
SCHEDULE E, PART I, LINE 3	ALL PUBLICATIONS AND LOCAL BROADCASTS MADE DURING THE REGISTRATION PERIOD INDICATE THE SOCIALLY NONDISCRIMINATORY POLICY OF THE INSTITUTION
SCHEDULE E, PART I, LINE 6	SCHEDULE A, PART V, LINE 34A - WESTMINSTER COLLEGE RECEIVES FEDERAL ASSISTANCE FROM THE DEPARTMENT OF EDUCATION FOR STUDENT FINANCIAL AID UNDER THE PELL GRANT, SUPPLEMENTARY EDUCATIONAL OPPORTUNITY GRANTS, COLLEGE WORK-STUDY, AND PERKINS LOAN PROGRAMS

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
WESTMINSTER COLLEGE

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Employer identification number
43-0652617

Part I General Information on Grants and Assistance

- 1

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

☒ Yes ☐ No
- 2

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

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

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

2

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

3

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

Part III

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

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
(1) UNDERGRADUATE SCHOLARSHIP AWARDS	1054	13,039,423			

Part IV

Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
PART I, LINE 2	FINANCIAL AID VERIFIES ELIGIBILITY AND AWARDS APPROPRIATELY FUNDS ARE TRANSFERRED TO STUDENT ACCOUNTS TO COVER FEES NO OVER-AWARDING IS PERMITTED

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
WESTMINSTER COLLEGE

Employer identification number
43-0652617

Part I

Questions Regarding Compensation

	Yes	No
<div><div>1a</div><div>Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items</div><div><div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div></div><div><div><input checked="" type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div></div></div>		
<div><div>b</div><div>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</div></div>	1bYes	
<div><div>2</div><div>Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</div></div>	2Yes	
<div><div>3</div><div>Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III</div><div><div><div><input type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Form 990 of other organizations</div></div><div><div><input checked="" type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div></div></div>		
<div><div>4</div><div>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</div></div>		
<div><div>a</div><div>Receive a severance payment or change-of-control payment?</div></div>	4a	No
<div><div>b</div><div>Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div></div>	4b	No
<div><div>c</div><div>Participate in, or receive payment from, an equity-based compensation arrangement?</div></div> <div>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III</div>	4c	No
<div><div></div><div>Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.</div></div>		
<div><div>5</div><div>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</div></div>		
<div><div>a</div><div>The organization?</div></div>	5a	No
<div><div>b</div><div>Any related organization?</div></div> <div>If "Yes," to line 5a or 5b, describe in Part III</div>	5b	No
<div><div>6</div><div>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</div></div>		
<div><div>a</div><div>The organization?</div></div>	6a	No
<div><div>b</div><div>Any related organization?</div></div> <div>If "Yes," to line 6a or 6b, describe in Part III</div>	6b	No
<div><div>7</div><div>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</div></div>	7	No
<div><div>8</div><div>Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III</div></div>	8	No
<div><div>9</div><div>If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?</div></div>	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)GEORGE B FORSYTHE PRESIDENT OF THE COLLEGE	(i)	215,000	0	0	0	31,118	246,118	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

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.

Return Reference	Explanation
PART I, LINE 1A	THE PRESIDENT'S RESIDENCE IS USED FOR THE BUSINESS PURPOSES OF THE UNIVERSITY AND TO FURTHER THE MISSION OF WESTMINSTER COLLEGE. THE PRESIDENT IS REQUIRED TO RESIDE IN THE RESIDENCE AND HOST MANY EVENTS FOR FACULTY, STAFF, ALUMNI, BOARD MEMBERS, AND OTHERS.
SCHEDULE J, PART II	AMOUNTS IN COLUMN D FOR GEORGE FORSYTHE INCLUDE THE VALUE OF COLLEGE-PROVIDED HOUSING AND PERSONAL SERVICES RELATED TO THE PRESIDENT'S HOUSE.

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.
▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
WESTMINSTER COLLEGE

Employer identification number
43-0652617

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	IDA OF CALLAWAY COUNTY MO REFUNDING REVENUE BONDS SERIES 2012A	43-1327288	131168BD7	07-19-2012	6,245,000	REFUNDING OF A PRIOR ISSUE THAT WAS DATED 5/11/05		X		X		X
B	IDA OF CALLAWAY COUNTY MO REFUNDING REVENUE BONDS SERIES 2012C	43-1327288	131168BL9	07-19-2012	6,043,810	REFUND PRIOR ISSUES THAT WERE DATED 8/28/07 AND 6/29/10		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	6,245,000		6,085,000					
4	Gross proceeds in reserve funds	600,718		611,641					
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrows								
7	Issuance costs from proceeds	124,900		120,876					
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds								
11	Other spent proceeds	6,074,651		5,798,557					
12	Other unspent proceeds								
13	Year of substantial completion								
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?	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								
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government								
6	Total of lines 4 and 5								
7	Does the bond issue meet the private security or payment test?		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 the hedge terminated?								

Part IV

Arbitrage (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		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
	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. Provide additional information for responses to questions on Schedule K (see instructions).

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.

▶Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
WESTMINSTER COLLEGE

Employer identification number
43-0652617

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	15	1,431,049	VALUE ON DONATION DATE
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	X	1	89,000	APPRAISAL
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ()				
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

29

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

30a

During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b

If "Yes," describe the arrangement in Part II

31

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

32a

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

b

If "Yes," describe in Part II

33

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

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

Cat No 51227J

Schedule M (Form 990) (2013)

Part II

Supplemental Information. 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.

Return Reference	Explanation
PART I, COLUMN (B)	THE NUMBER OF CONTRIBUTORS WHO DONATED THE SPECIFIC TYPE OF PROPERTY
PART I, LINE 32B	IF A DONOR WANTS TO DONATE STOCK TO THE COLLEGE, IT IS TRANSFERRED TO AN INVESTMENT FIRM, WHICH SELLS THE STOCK UPON RECEIPT AND THEN CUTS A CHECK TO WESTMINSTER FOR THE PROCEEDS THE INVESTMENT ACCOUNT HELD WITH THE FIRM IS AN IN & OUT ACCOUNT
PART I, LINE 33	GIFTS OF HISTORICAL TREASURES AND COLLECTIONS FOR THE NATIONAL CHURCHILL MUSEUM ARE NOT RECORDED ON THE FINANCIAL STATEMENTS

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.
 Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
 Inspection

Name of the organization
 WESTMINSTER COLLEGE

Employer identification number
 43-0652617

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	
FORM 990, PART VI, SECTION B, LINE 12C	MEMBERS ARE REQUIRED TO DISCLOSE ANY CONFLICTS OF INTEREST ANNUALLY ANY ACTIVITY OF SIGNI FICANCE GOES BEFORE THE BOARD AND MEMBERS ARE REQUIRED TO ABSTAIN AFTER DISCLOSING A PERSO NAL RELATIONSHIP
FORM 990, PART VI, SECTION B, LINE 15A	THE BOARD OF TRUSTEES, THROUGH ITS GOVERNANCE AND TRUSTEESHIP COMMITTEE, REVIEWS AND APPRO VES THE PRESIDENTS ANNUAL COMPENSATION, AND THE REVIEW HAS INCLUDED REFERENCE TO COMPARABL E COMPENSATION DATA OF REGIONAL AND TRANSITIONAL PEER COLLEGES
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST
FORM 990, PART XI, LINE 9	CHANGE IN VALUE OF SPLIT-INTEREST AGREEMENTS 149,251
FORM 990, PART XII, LINE 2C	THE FINANCIAL AFFAIRS COMMITTEE MANAGES ISSUES RELATING TO SELECTION OF THE INDEPENDENT AU DITOR THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2013 Functional Currency and Exchange Rate QBU Statement

Name: WESTMINSTER COLLEGE

EIN: 43-0652617

QBU Id	Country of Operation	Functional Currency
US DOLLAR		0.00000