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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public
▶ Information about Form 990 and its instructions is at *www.IRS.gov/form990*

OMB No 1545-0047

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 07-01-2014 , and ending 06-30-2015

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Final 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
319 S MARKET STREET

City or town, state or province, country, and ZIP or foreign postal code
NEW WILMINGTON, PA 16172

D Employer identification number
25-0981156

E Telephone number
(724) 946-7141

G Gross receipts $ 73,477,949

F Name and address of principal officer
DR RICHARD DORMAN
319 S MARKET STREET
NEW WILMINGTON, PA 16172

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 EDU

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

L Year of formation 1852 **M** State of legal domicile PA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
PROMOTE EDUCATION, THE DEVELOPMENT OF SKILLS, KNOWLEDGE, AND PERSONAL QUALITIES

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	30
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	29
5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	1,181
6	Total number of volunteers (estimate if necessary)	6	569
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	-26,531
b	Net unrelated business taxable income from Form 990-T, line 34	7b	-121,920

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	5,821,933	6,324,104
	9	Program service revenue (Part VIII, line 2g)	50,069,572	47,014,207
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,893,580	3,206,988
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	154,652	161,551
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	58,939,737	56,706,850
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	21,206,219	20,499,798
	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)	21,890,586	21,719,051
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶1,327,584		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	16,376,354	16,227,023
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	59,473,159	58,445,872
	19	Revenue less expenses Subtract line 18 from line 12	-533,422	-1,739,022

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	207,514,731	203,246,086
	21	Total liabilities (Part X, line 26)	32,786,387	32,506,652
	22	Net assets or fund balances Subtract line 21 from line 20	174,728,344	170,739,434

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

****** | 2016-04-04
Signature of officer | Date

KENNETH J ROMIG VP OF FINANCE/TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
EUGENE J LOGAN	EUGENE J LOGAN			P00227231

Firm's name ▶ SCHNEIDER DOWNS & CO INC — Firm's EIN ▶ 25-1408703

Firm's address ▶ ONE PPG PLACE SUITE 1700
PITTSBURGH, PA 15222 — Phone no (412) 261-3644

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

THE MISSION OF WESTMINSTER COLLEGE IS TO HELP MEN AND WOMEN DEVELOP COMPETENCIES, COMMITMENTS, AND CHARACTERISTICS WHICH HAVE DISTINGUISHED HUMAN BEINGS AT THEIR BEST THE LIBERAL ARTS TRADITION IS THE FOUNDATION OF THE CURRICULUM CONTINUALLY DESIGNED TO SERVE THIS MISSION IN A RAPIDLY CHANGING WORLD THE COLLEGE SEES THE WELL-EDUCATED PERSON AS ONE WHOSE SKILLS ARE COMPLEMENTED BY EVER DEVELOPING VALUES AND IDEALS IDENTIFIED IN THE JUDEO-CHRISTIAN TRADITION WESTMINSTER'S QUEST FOR EXCELLENCE IS A RECOGNITION THAT STEWARDSHIP OF LIFE MANDATES THE MAXIMUM POSSIBLE DEVELOPMENT OF EACH PERSON'S CAPABILITIES

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 $ 35,070,610 including grants of $ 20,499,798) (Revenue $ 28,132,772)

INSTRUCTIONAL - FACULTY AND RELATED EXPENDITURES FOR COURSES OF STUDY WESTMINSTER COLLEGE OFFERS 40 MAJORS AND SERVES 1,384 UNDERGRADUATE, GRADUATE AND ADULT STUDENTS ANNUALLY, LEADING TO BACHELOR OF ARTS, BACHELOR OF SCIENCE, BACHELOR OF MUSIC AND MASTERS OF EDUCATION DEGREES

4b (Code) (Expenses $ 7,831,586 including grants of $) (Revenue $ 6,282,304)

STUDENT SERVICES - NON-ACADEMIC SUPPORT SERVICES PROVIDED TO THE STUDENT BODY BY THE FOLLOWING DEPARTMENTS STUDENT AFFAIRS OFFICE, REGISTRAR, DEAN OF CHAPEL, ADMISSIONS AND FINANCIAL AID, THE CAREER CENTER, ATHLETICS, HEALTH CENTER, COUNSELING CENTER, MULTI-CULTURAL AFFAIRS, THEATRE PRODUCTIONS AND RADIO AND TV PRODUCTION

4c (Code) (Expenses $ 6,562,762 including grants of $) (Revenue $ 8,883,330)

EDUCATIONAL AND AUXILIARY ENTERPRISE - PROVIDE ROOM AND BOARD FOR RESIDENT STUDENTS, TELEPHONE SYSTEM, BOOKSTORE, SUMMER CAMPS AND ACTIVITIES AND TEMPORARY FACULTY HOUSING

See Additional Data

4d Other program services (Describe in Schedule O)

(Expenses $ 4,632,160 including grants of $) (Revenue $ 3,715,801)

4e **Total program service expenses ▶** 54,097,118

Part IV Checklist of Required Schedules

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response 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	1a	1,693			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	1,181			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			2b	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		No
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8		
9a	Did the sponsoring organization make any taxable distributions under section 4966?			9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O			13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

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

Check if Schedule O contains a response 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 . . .	**1a** 30			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent . . .	**1b** 29			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . .		**2**		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .		**3**		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . .		**4**	Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .		**5**		No
6	Did the organization have members or stockholders? . . .		**6**		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . .		**7a**		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . .		**7b**		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body? . . .		**8a**	Yes	
b	Each committee with authority to act on behalf of the governing body? . . .		**8b**	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O* . . .		**9**		No

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

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

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶OH , PA

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

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, address, and telephone number of the person who possesses the organization's books and records

▶KENNETH J ROMIG

319 S MARKET STREET
NEW WILMINGTON,PA 16172 (724)946-7141

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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

1b	**Sub-Total** ▶			
c	**Total from continuation sheets to Part VII, Section A** ▶			
d	**Total (add lines 1b and 1c)** ▶	987,895	0	214,371

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶6

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
SODEXO INC & AFFILIATES PO BOX 360170 PITTSBURGH, PA 15251	ENGINEERING AND FOOD SERVICES	3,258,822
EBSCO PO BOX 204661 DALLAS, TX 75320	ELECTRONIC SERVICES	332,537
BD&E 681 ANDERSON DRIVE PITTSBURGH, PA 15220	PROFESSIONAL FEES	286,663
FIRE ENGINE RED INC PO BOX 1017 HAVERTOWN, PA 19083	PROFESSIONAL FEES	188,225
K-12 TEACHERS ALLIANCE 20624 ABBEY WOODS COURT NORTH FRANKFORT, IL 60423	PROFESSIONAL FEES	175,857

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 ▶12

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**	727,622				
	f All other contributions, gifts, grants, and similar amounts not included above **1f**	5,596,482				
	g Noncash contributions included in lines 1a-1f $	100,042				
	h Total. Add lines 1a-1f . . . . ▶		6,324,104			
Program Service Revenue		Business Code				
	2a INSTRUCTIONAL	611710	27,699,814	27,699,814		
	b EDUCATIONAL/AUXILIARY	611710	9,470,157	9,470,157		
	c STUDENT SERVICES	900099	6,185,620	6,185,620		
	d ACADEMIC SUPPORT	900099	3,658,616	3,658,616		
	e					
	f All other program service revenue					
	g Total. Add lines 2a–2f . . . . ▶		47,014,207			
Other Revenue	**3** Investment income (including dividends, interest, and other similar amounts) . . . . ▶		5,285,440		-26,531	5,311,971
	4 Income from investment of tax-exempt bond proceeds . . ▶					
	5 Royalties . . . . ▶					
		(i) Real / (ii) Personal				
	6a Gross rents	164,275 /				
	b Less rental expenses	127,214 /				
	c Rental income or (loss)	37,061 /				
	d Net rental income or (loss) . . . . ▶		37,061			37,061
		(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	14,221,794 /				
	b Less cost or other basis and sales expenses	15,992,302 / 307,944				
	c Gain or (loss)	-1,770,508 / -307,944				
	d Net gain or (loss) . . . . ▶		-2,078,452			-2,078,452
	8a Gross income from fundraising events (not including $ ______ of contributions reported on line 1c) See Part IV, line 18 . . **a**					
	b Less direct expenses . . . **b**					
	c Net income or (loss) from fundraising events . . ▶					
	9a Gross income from gaming activities See Part IV, line 19 . . . **a**					
	b Less direct expenses . . . **b**					
	c Net income or (loss) from gaming activities . . ▶					
	10a Gross sales of inventory, less returns and allowances . **a**	468,129				
	b Less cost of goods sold . . **b**	343,639				
	c Net income or (loss) from sales of inventory . . ▶		124,490			124,490
	Miscellaneous Revenue	Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a–11d . . . . ▶					
	12 Total revenue. See Instructions . . . . . ▶		56,706,850	47,014,207	-26,531	3,395,070

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response 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 domestic organizations and domestic governments See Part IV, line 21				
2 Grants and other assistance to domestic individuals See Part IV, line 22	20,471,241	20,471,241		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16	28,557	28,557		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	504,933	280,216	83,244	141,473
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	16,056,390	14,433,044	1,055,031	568,315
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	794,250	686,613	64,974	42,663
9 Other employee benefits	3,110,018	2,701,183	246,788	162,047
10 Payroll taxes	1,253,460	1,090,080	98,622	64,758
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	97,845		97,845	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	109,581		109,581	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,531,737	1,298,712	153,150	79,875
12 Advertising and promotion	97,782	42,852	52,821	2,109
13 Office expenses	3,354,026	2,911,821	349,914	92,291
14 Information technology	533,034	500,335	10,714	21,985
15 Royalties				
16 Occupancy	1,986,208	1,750,036	226,113	10,059
17 Travel	1,116,924	969,592	91,943	55,389
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	43,645	37,888	3,593	2,164
20 Interest	787,442	787,442		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,622,329	2,506,442	89,036	26,851
23 Insurance	333,363	138,781	194,582	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a FOOD SERVICE	3,065,707	3,015,528	24,002	26,177
b OTHER	411,389	386,822		24,567
c PLANT FACILITIES	136,011	59,933	69,217	6,861
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	58,445,872	54,097,118	3,021,170	1,327,584
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash-non-interest-bearing		894,480	1	3,513,635
	2	Savings and temporary cash investments		12,185,145	2	6,976,950
	3	Pledges and grants receivable, net		1,073,541	3	691,263
	4	Accounts receivable, net			4	
	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		2,273,109	7	2,452,401
	8	Inventories for sale or use		476,415	8	515,252
	9	Prepaid expenses and deferred charges		970,242	9	1,175,997
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 102,800,189			
	b	Less accumulated depreciation	10b 30,659,374	74,565,889	10c	72,140,815
	11	Investments—publicly traded securities		89,500,299	11	89,709,290
	12	Investments—other securities See Part IV, line 11		25,429,081	12	25,797,501
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		146,530	15	272,982
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		207,514,731	16	203,246,086
Liabilities	17	Accounts payable and accrued expenses		2,354,674	17	2,498,352
	18	Grants payable			18	
	19	Deferred revenue		2,640,974	19	2,550,631
	20	Tax-exempt bond liabilities		17,385,000	20	16,855,000
	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 . .			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		10,405,739	25	10,602,669
	26	**Total liabilities.** Add lines 17 through 25		32,786,387	26	32,506,652
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		70,820,230	27	67,431,136
	28	Temporarily restricted net assets		45,745,125	28	41,418,605
	29	Permanently restricted net assets		58,162,989	29	61,889,693
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		174,728,344	33	170,739,434
	34	Total liabilities and net assets/fund balances		207,514,731	34	203,246,086

Part XI **Reconcilliation 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	56,706,850
2	Total expenses (must equal Part IX, column (A), line 25)	2	58,445,872
3	Revenue less expenses Subtract line 2 from line 1	3	-1,739,022
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	174,728,344
5	Net unrealized gains (losses) on investments	5	-1,778,439
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	-471,449
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	170,739,434

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

Additional Data

Software ID:
Software Version:
EIN: 25-0981156
Name: WESTMINSTER COLLEGE

Form 990, Part III - Line 4c: Program Service Accomplishments (See the Instructions)

(Code) (Expenses $ 4,632,160 including grants of $) (Revenue $ 3,715,801)

ACADEMIC SUPPORT - SUPPORT FOR INSTRUCTION AND RESEARCH BY THE FOLLOWING DEPARTMENTS DEAN OF THE COLLEGE, LIBRARY AND INFORMATION SYSTEMS, FACULTY DEVELOPMENT, ART GALLERY, HONORS PROGRAM, CHEMICAL HYGIENE, CULTURAL ARTIFACTS AND THE LEARNING CENTER

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): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
(1) PETER M ANDINO TRUSTEE (ENTER 7/14)	1 50	X						0	0	0
(1) GEORGE R BERLIN TRUSTEE	1 50	X						0	0	0
(2) WHITNEY F BOHAN TRUSTEE	1 50	X						0	0	0
(3) GARY D BROWN TRUSTEE (ENTER 7/14)	1 50	X						0	0	0
(4) ROBERT W BUEHNER TRUSTEE	1 50	X						0	0	0
(5) ASHLEY E DAVIS TRUSTEE	1 50	X						0	0	0
(6) RALPH A DISE JR TRUSTEE (ENTER 7/14)	1 50	X						0	0	0
(7) DAVID M FARNER TRUSTEE	1 50	X						0	0	0
(8) ROBIN W GOOCH TRUSTEE	1 50	X						0	0	0
(9) BARBARA B GUFFEY TRUSTEE	1 50	X						0	0	0
(10) STEPHEN G HARTLE TRUSTEE	1 50	X						0	0	0
(11) HAROLD V HARTLEY III TRUSTEE	1 50	X						0	0	0
(12) ROBERT C JACKSON TRUSTEE	1 50	X						0	0	0
(13) ROBERT C JAZWINSKI TRUSTEE	1 50	X						0	0	0
(14) LINDA C JENKINS TRUSTEE	1 50	X						0	0	0
(15) THOMAS S MANSELL TRUSTEE	1 50	X						0	0	0
(16) DOREEN A MCCALL TRUSTEE	1 50	X						0	0	0
(17) JEFFREY A MCCANDLESS TRUSTEE	1 50	X						0	0	0
(18) W KEITH MCCAULEY TRUSTEE	1 50	X						0	0	0
(19) STEPHEN D MCCONNELL TRUSTEE	1 50	X						0	0	0
(20) WAYNE A MILLER TRUSTEE	1 50	X						0	0	0
(21) WILLIAM W RANKIN TRUSTEE	1 50	X						0	0	0
(22) THOMAS K RITTER TRUSTEE (ENTER 7/14)	1 50	X						0	0	0
(23) LINDA WRIGHT SIMPSON TRUSTEE (ENTER 7/14)	1 50	X						0	0	0
(24) GLENN H THOMPSON TRUSTEE	1 50	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
(26) JOHN T WEISEL TRUSTEE	1 50	X						0	0	0
(1) JEFFREY T WILEY TRUSTEE	1 50	X						0	0	0
(2) THOMAS A TUPITZA CHAIR	3 50	X		X				0	0	0
(3) DEBORAH P MAJORAS VICE-CHAIR	2 00	X		X				0	0	0
(4) RICHARD H DORMAN PRESIDENT	40 00	X		X				270,383	0	89,292
(5) KENNETH J ROMIG TREASURER/VP FOR FINANCE	40 00			X				171,420	0	31,242
(6) JOEANN MILLER SECRETARY	40 00			X				38,645	0	3,969
(7) JANE WOOD VICE PRESIDENT FOR ACADEMIC AFFAIRS	40 00					X		172,083	0	25,141
(8) GRADY B JONES VP FOR INSTITUTIONAL ADVANCEMENT	40 00					X		128,887	0	18,819
(9) NEAL EDMAN VICE PRESIDENT FOR STUDENT AFFAIRS	40 00					X		104,652	0	28,918
(10) THOMAS STEIN VP FOR ENROLLMENT IN ADMISSIONS	40 00					X		101,825	0	16,990

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
WESTMINSTER COLLEGE

Employer identification number
25-0981156

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☑ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state ____________

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

f Enter the number of supported organizations . . . . ____

g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	7,155,396	8,929,378	9,351,276	5,821,933	6,324,104	37,582,087
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	7,155,396	8,929,378	9,351,276	5,821,933	6,324,104	37,582,087
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)						7,450,394
6 **Public support.** Subtract line 5 from line 4						30,131,693

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4	7,155,396	8,929,378	9,351,276	5,821,933	6,324,104	37,582,087
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	4,511,493	4,269,583	4,242,392	4,933,944	5,476,246	23,433,658
9 Net income from unrelated business activities, whether or not the business is regularly carried on			1,716			1,716
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
11 **Total support** Add lines 7 through 10						61,017,461

12 Gross receipts from related activities, etc (see instructions) | 12 | 262,682,570

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) | 14 | 49 380 %

15 Public support percentage for 2013 Schedule A, Part II, line 14 | 15 | 50 650 %

16a **33 1/3% support test—2014.** 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—2013.** 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—2014.** 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 VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test—2013.** 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 VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 VI)						
13 **Total support.** (Add lines 9, 10c, 11, and 12)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2014** (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from **2013** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2014.** 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—2013.** 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 Supporting Organizations

(Complete only if you checked a box on line 11 of Part I If you checked 11a of Part I, complete Sections A and B If you checked 11b of Part I, complete Sections A and C If you checked 11c of Part I, complete Sections A, D, and E If you checked 11d of Part I, complete Sections A and D, and complete Part V)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.* . . .	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990) .*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part II of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509 (a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).*	10b		
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a		
b	A family member of a person described in (a) above?	11b		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI.*	11c		

Part IV **Supporting Organizations** (continued)

Section B. Type I Supporting Organizations

		Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

		Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

		Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**

- **a** ☐ The organization satisfied the Activities Test Complete **line 2** below
- **b** ☐ The organization is the parent of each of its supported organizations Complete **line 3** below
- **c** ☐ The organization supported a governmental entity Describe in Part VI how you supported a government entity (see instructions)

		Yes	No
2 Activities Test **Answer (a) and (b) below.**			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3 Parent of Supported Organizations **Answer (a) and (b) below.**			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*	**3a**		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	**3b**		

Part V – Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

	Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)	8		

	Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (explain in detail in Part VI) ______			
2	Acquisition indebtedness applicable to non-exempt use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 035	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

	Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 85% of line 1	2		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4	Enter greater of line 2 or line 3	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 **Total annual distributions.** Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2014			
a From 2009. . . . . . . ______________			
b From 2010. . . . . . . ______________			
c From 2011. . . . . . . ______________			
d From 2012. . . . . . . ______________			
e From 2013. . . . . . . ______________			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2014 from Section D, line 7 $ ______________			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 **Excess distributions carryover to 2015.** Add lines 3j and 4c			
8 Breakdown of line 7			
a From 2010. . . . . . . ______________			
b From 2011. . . . . . . ______________			
c From 2012. . . . . . . ______________			
d From 2013. . . . . . . ______________			
e From 2014. . . . . . . ______________			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047
2014
Open to Public Inspection

If the organization answered "Yes" to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then
- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes" to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then
- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes" to Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then
- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization	**Employer identification number**
WESTMINSTER COLLEGE	25-0981156

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

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

2 Political expenditures ▶ $

3 Volunteer hours

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

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

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

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

4a Was a correction made? ☐ **Yes** ☐ **No**

b If "Yes," describe in Part IV

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

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

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

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

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

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

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

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

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount Enter the amount from the following table in both columns		

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

	(a)	(b)
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a If zero or less, enter -0-		
i Subtract line 1f from line 1c If zero or less, enter -0-		

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

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

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2011	**(b)** 2012	**(c)** 2013	**(d)** 2014	**(e)** Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?		No	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	Yes		
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		1,001
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?	Yes		4,619
j	Total Add lines 1c through 1i			5,620
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV **Supplemental Information**

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

Return Reference	Explanation
PART II-B, LINE 1	EXPENSES INCURRED IN CONNECTION WITH A MEETING WITH AN ELECTED GOVERNMENT OFFICIAL OTHER EXPENSES WERE INCURRED FOR STUDENT LOBBY DAY

Part IV Supplemental Information *(continued)*

Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93493097000266

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

OMB No 1545-0047
2014
Open to Public Inspection

Name of the organization
WESTMINSTER COLLEGE

Employer identification number
25-0981156

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 value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
- ☐ Preservation of land for public use (e g , recreation or education)
- ☐ Preservation of an historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

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

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

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

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

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

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

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

(i) Revenue 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 Revenue included in Form 990, Part VIII, line 1 ▶ $ ____________

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

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

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

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

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

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

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

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

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

			Amount
c	Beginning balance	1c	
d	Additions during the year	1d	
e	Distributions during the year	1e	
f	Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ **Yes** ☐ **No**

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

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

		(a) Current year	**(b)** Prior year	**(c)** Two years back	**(d)** Three years back	**(e)** Four years back
1a	Beginning of year balance	114,824,985	101,607,103	87,913,462	90,910,277	78,557,979
b	Contributions	4,093,114	1,780,276	6,485,381	4,944,109	1,160,761
c	Net investment earnings, gains, and losses	1,309,464	15,999,781	10,931,902	-4,397,082	14,976,165
d	Grants or scholarships	2,058,551	1,795,292	1,647,882	1,473,300	1,547,958
e	Other expenditures for facilities and programs	2,803,504	2,766,883	2,075,760	2,070,542	2,236,670
f	Administrative expenses					
g	End of year balance	115,365,508	114,824,985	101,607,103	87,913,462	90,910,277

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

a Board designated or quasi-endowment ▶ 12 730 %

b Permanent endowment ▶ 53 420 %

c Temporarily restricted endowment ▶ 33 850 %

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

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

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

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

Part VI **Land, Buildings, and Equipment.** 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		302,700		302,700
b Buildings		84,701,052	19,915,395	64,785,657
c Leasehold improvements				
d Equipment		11,423,118	7,852,484	3,570,634
e Other		6,373,319	2,891,495	3,481,824
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				72,140,815

Part VII Investments—Other Securities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other (A) COMMINGLED FUNDS	18,734,799	F
(B) FIXED INCOME	7,062,702	F
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶	25,797,501	

Part VIII Investments—Program Related. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	

Part X Other Liabilities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Book value
Federal income taxes	
DEPOSITS HELD IN CUSTODY FOR OTHERS	422,303
ANNUITIES PAYABLE	245,553
POSTRETIREMENT BENEFIT OBLIGATIONS	7,424,476
GOVERNMENT STUDENT LOAN FUNDS	2,210,076
CAPITAL LEASES	300,261
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	10,602,669

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return 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	34,316,267
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a	-1,778,439		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	-596		
e	Add lines **2a** through **2d**			2e	-1,779,035
3	Subtract line **2e** from line **1**			3	36,095,302
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	109,581		
b	Other (Describe in Part XIII)	4b	20,501,967		
c	Add lines **4a** and **4b**			4c	20,611,548
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	56,706,850

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	38,305,177
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	470,853		
e	Add lines **2a** through **2d**			2e	470,853
3	Subtract line **2e** from line **1**			3	37,834,324
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	109,581		
b	Other (Describe in Part XIII)	4b	20,501,967		
c	Add lines **4a** and **4b**			4c	20,611,548
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	58,445,872

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 III, LINE 1A	THE COLLEGE OWNS A NUMBER OF PIECES OF ART AND HISTORIC TREASURES, NONE OF WHICH ARE RECORDED IN THE FINANCIAL STATEMENTS THESE ITEMS HAVE BEEN GIVEN TO THE COLLEGE OVER A NUMBER OF YEARS, ARE GENERALLY DISPLAYED IN VARIOUS LOCATIONS AROUND CAMPUS AND ARE INSURED
PART III, LINE 4	THE COLLEGE'S COLLECTION OF ARTIFACTS OF CULTURAL AND EDUCATIONAL SIGNIFICANCE RANGE FROM STONE TOOLS (6,000 B C) THROUGH CUNEIFORM TABLETS (2,000 B C), AN EGYPTIAN MUMMY (300 B C), COPTIC ITEMS (5TH CENTURY A D), JAPANESE SAMURAI ARMOR (18TH CENTURY A D) TO CURRENCY BEARING THE PORTRAIT OF SADDAM HUSSEIN (2003 A D) THE COLLECTION PROVIDES A CONNECTION TO THE PAST FOR STUDENTS OF HISTORY AND CULTURE, BOTH ON CAMPUS AND IN THE SURROUNDING COMMUNITY IN ADDITION, SOME ITEMS IN THE COLLECTION HAVE BEEN LOANED TO MUSEUMS AND HISTORICAL SOCIETIES EXPANDING THEIR EDUCATIONAL REACH SOME OF THE COLLECTION IS HIGHLIGHTED ONLINE ALONG WITH RESEARCH MATERIALS (CT SCANS, DESCRIPTIONS, EDUCATIONAL MATERIALS) A FORENSIC SCULPTOR RECONSTRUCTED A BUST OF THE 2,000+ YEAR-OLD MUMMY ALLOWING STUDENTS OF HISTORY TO SEE THE VISAGE OF A WOMAN WHO LIVED IN ANCIENT EGYPT ALL OF THE ARTIFACTS ENCOURAGE RESEARCH AND STUDY BY BRINGING HISTORY TO LIFE AS STUDENTS SEE FIRSTHAND THE ITEMS ABOUT WHICH THEY READ IN CLASS
PART V, LINE 4	THE COLLEGE'S ENDOWMENT CONSISTS OF VARIOUS INVESTMENT FUNDS ESTABLISHED FOR SUPPORT OF THE COLLEGE'S MISSION ITS ENDOWMENT INCLUDES DONOR-RESTRICTED ENDOWMENT FUNDS, AND FUNDS DESIGNATED BY THE BOARD OF TRUSTEES TO FUNCTION AS ENDOWMENTS AS REQUIRED BY GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, NET ASSETS ASSOCIATED WITH ENDOWMENT FUNDS, INCLUDING FUNDS DESIGNATED BY THE BOARD OF TRUSTEES TO FUNCTION AS ENDOWMENTS, ARE CLASSIFIED AND REPORTED BASED ON THE EXISTENCE OR ABSENCE OF DONOR-IMPOSED RESTRICTIONS THE BOARD OF TRUSTEES HAS ELECTED TO BE GOVERNED BY THE COMMONWEALTH OF PENNSYLVANIA'S ACT 141 (ACT 141) ACT 141 IS A TOTAL RETURN POLICY THAT ALLOWS A NONPROFIT ENTITY TO CHOOSE TO TREAT A PERCENTAGE OF THE AVERAGE MARKET VALUE OF THE ENDOWMENT'S PERMANENTLY RESTRICTED INVESTMENTS AS INCOME EACH YEAR HOWEVER, THE LONG-TERM PRESERVATION OF THE REAL VALUE OF THE ASSETS MUST BE TAKEN INTO CONSIDERATION WHEN THE BOARD ELECTS A SPENDING RATE ON AN ANNUAL BASIS, THE BOARD OF TRUSTEES MUST ELECT, IN WRITING, A SPENDING RATE OF BETWEEN 2% AND 7% FOR THE YEAR ENDED JUNE 30, 2015, THE COLLEGE UTILIZED A 5% SPENDING RATE ON RESTRICTED ENDOWMENT ASSETS AND A 7% SPENDING RATE ON UNRESTRICTED ENDOWMENT ASSETS, BASED ON A THREE-YEAR MOVING AVERAGE OF HISTORICAL END-OF-QUARTER ENDOWMENT MARKET VALUES THE LAST QUARTER USED TO DETERMINE THE TRANSFER FOR THE FISCAL YEAR ENDED JUNE 30, 2015 WAS THE QUARTER ENDED DECEMBER 31, 2013 THE COLLEGE CLASSIFIES AS PERMANENTLY RESTRICTED NET ASSETS THE ORIGINAL VALUE OF GIFTS DONATED TO THE ENDOWMENT AND THE ORIGINAL VALUE OF SUBSEQUENT GIFTS TO THE ENDOWMENT THE UNDISTRIBUTED AMOUNTS EARNED ARE INCLUDED IN UNRESTRICTED NET ASSETS IN ACCORDANCE WITH ACT 141, THE COLLEGE HAS ADOPTED A WRITTEN INVESTMENT POLICY, OF WHICH A SECTION SPECIFICALLY RELATES TO THE ENDOWMENT THE COLLEGE CONSIDERS THE FOLLOWING FACTORS IN MAKING A DETERMINATION TO SET A SPENDING RATE 1 PROTECTING THE CORPUS OF THE ENDOWMENT FUND 2 PRESERVING THE SPENDING POWER OF THE ASSETS 3 OBTAINING MAXIMUM INVESTMENT RETURN WITH REASONABLE RISK AND OPERATIONAL CONSIDERATION 4 COMPLYING WITH APPLICABLE LAWS
PART X, LINE 2	THE COLLEGE IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (IRC) OF 1986 ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN MADE IN THE ACCOMPANYING FINANCIAL STATEMENTS THE COLLEGE ACCOUNTS FOR INCOME TAXES UNDER THE INCOME TAXES TOPIC OF THE FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARDS CODIFICATION (ASC) THIS TOPIC PRESCRIBES A RECOGNITION THRESHOLD AND MEASUREMENT PRINCIPLES FOR FINANCIAL STATEMENTS DISCLOSURE OF TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN THE COLLEGE HAS ASSESSED THE TAX POSITIONS IT HAS TAKEN OR EXPECTS TO TAKE IN ITS TAX RETURNS AND NO LIABILITY HAS BEEN RECORDED FOR UNCERTAIN TAX POSITIONS, FURTHER, THE COLLEGE HAS NO UNRECOGNIZED TAX BENEFITS THE COLLEGE IS NO LONGER SUBJECT TO EXAMINATION OF ITS TAX RETURNS FOR YEARS BEFORE 2012
PART XI, LINE 2D - OTHER ADJUSTMENTS	COST OF GOODS SOLD 343,639 RENTAL EXPENSES 127,214 CHANGES IN UNRECOGNIZED PENSION BENEFIT PLAN COSTS -471,449
PART XI, LINE 4B - OTHER ADJUSTMENTS	SCHOLARSHIPS AND GRANTS 20,499,798 BANK SERVICE FEES RECLASS 2,169
PART XII, LINE 2D - OTHER ADJUSTMENTS	COST OF GOODS SOLD 343,639 RENTAL EXPENSES 127,214

Part XIII Supplemental Information ***(continued)***

Return Reference	Explanation
PART XII, LINE 4B - OTHER ADJUSTMENTS	SCHOLARSHIPS AND GRANTS 20,499,798 BANK SERVICE FEES RECLASS 2,169

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

2014

Open to Public Inspection

Name of the organization
WESTMINSTER COLLEGE

Employer identification number
25-0981156

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

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

Return Reference	Explanation
SCHEDULE E, PART I, LINE 3	THE WESTMINSTER COLLEGE NONDISCRIMINATION POLICY IS INCLUDED ON THE COLLEGE WEBSITE, IN OFFICIAL PUBLICATIONS, IN EMPLOYEE ADVERTISING, AND IN STUDENT RECRUITMENT MATERIALS
SCHEDULE E, PART I, LINE 6	IN THE COURSE OF OUR BUSINESS AS A COLLEGE, THE INSTITUTION RECEIVES FEDERAL GRANTS AND PARTICIPATES IN THE FOLLOWING GOVERNMENTAL AGENCY FINANCIAL AID OR ASSISTANCE PROGRAMS FEDERAL PELL GRANT PROGRAM, FEDERAL PERKINS LOAN PROGRAM, FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT, FEDERAL WORK STUDY GRANT, FEDERAL DIRECT LOAN PROGRAM, PENNSYLVANIA INSTITUTIONAL ASSISTANCE GRANT, PENNSYLVANIA NEW ECONOMY TECHNOLOGY SCHOLARSHIP (NETS), PENNSYLVANIA PARTNERSHIP FOR ACCESS TO HIGHER EDUCATION (PATH), PENNSYLVANIA, FEDERAL TEACH GRANT PROGRAM, PA STATE GRANT PROGRAM, OHIO COLLEGE OPPORTUNITY GRANT PROGRAM, WEST VIRGINIA HIGHER EDUCATION GRANT PROGRAM, MASSACHUSETTS MASS GRANT PROGRAM,PA MATCHING FUNDS PROGRAM, THE CHAFEE PROGRAM (ADMINISTERED THROUGH PHEAA), PENNSYLVANIA NATIONAL GUARD EDUCATIONAL ASSISTANCE PROGRAM (ADMINISTERED THROUGH PHEAA), FEDERAL VA BENEFIT PROGRAMS, AMERICORPS AND OVR (OFFICE OF VOCATIONAL REHABILITATION)

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SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

▶ Attach to Form 990.

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
WESTMINSTER COLLEGE

Employer identification number

25-0981156

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

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

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

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

(a) Region	**(b)** Number of offices in the region	**(c)** Number of employees, agents, and independent contractors in region	**(d)** Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	**(e)** If activity listed in (d) is a program service, describe specific type of service(s) in region	**(f)** Total expenditures for and investments in region
(1) See Add'l Data					
(2)					
(3)					
(4)					
(5)					
3a Sub-total	0	0			15,221,099
b Total from continuation sheets to Part I	0	0			0
c **Totals** (add lines 3a and 3b)	0	0			15,221,099

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

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)								
(2)								
(3)								
(4)								

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . ▶

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

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

	(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)	STUDY ABROAD GRANTS AND SCHOLARSHIPS	EUROPE (INCLUDING ICELAND AND GREENLAND)	5	28,557	CREDIT TO STUDENTS' ACCOUNT FOR FINANCIAL AID	0	N/A	N/A
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								
(17)								
(18)								

Part IV Foreign Forms

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

2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; do not file with Form 990)* ☐ Yes ☑ No

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

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

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

6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713; do not file with Form 990)* ☐ Yes ☑ No

Part V **Supplemental Information**

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

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 2	FINANCIAL AID IS AWARDED TO INCOMING FIRST YEAR STUDENTS ON THE BASIS OF THE RESULTS OF TH E FREE APPLICATION FOR FEDERAL STUDENT AID (FAFSA) AND BY THE USE OF A FINANCIAL AID MATRI X THE FINANCIAL AID MATRIX IS BASED ON ACADEMIC ABILITY AND FINANCIAL NEED WITHIN EACH C ELL OF THE MATRIX THERE IS A FLOOR AND A CEILING RANGE USED FOR THE AWARDING OF INSTITUTIO NAL FUNDS A STUDENT IS PLACED INTO A FINANCIAL AID MATRIX CELL BASED ON BOTH HIGH SCHOOL GRADE POINT AVERAGE AND SAT AND/OR ACT SCORES THE AMOUNT A STUDENT IS AWARDED BETWEEN THE FLOOR AND CEILING VALUE IN THE CELL IS BASED ON FINANCIAL NEED AS DETERMINED BY THE FAFSA INSTITUTIONAL MERIT AWARDS (AWARDED BY ADMISSIONS) THESE ARE AWARDED TO STUDENTS REGARDL ESS OF FINANCIAL NEED MERIT SCHOLARSHIPS (UNFUNDED AID) ACCEPTED FIRST YEAR STUDENTS ARE AWARDED A MERIT SCHOLARSHIP DETERMINED BY WHERE THEY FALL IN THE MATRIX BASED ON HIGH SCHO OL GRADE POINT AVERAGE AND SAT AND/OR ACT SCORES THE MERIT SCHOLARSHIP AWARD IS THE FLOOR VALUE FROM THE RESPECTIVE MATRIX CELL STUDENTS WHO FALL IN THE TOP 20% OF THE APPLICANT POOL MAY BE SELECTED BY THE ADMISSIONS STAFF AS A WESTMINSTER SCHOLAR SELECTED STUDENTS A RE GUARANTEED A MERIT AWARD WHICH IS THE FLOOR VALUE FROM THE MATRIX CELL THE WESTMINSTER SCHOLAR IS ALSO GIVEN AN OPPORTUNITY TO COMPETE FOR A LARGER FOUR YEAR AWARD THROUGH THE SCHOLARS COMPETITIONS HELD ON THE WESTMINSTER CAMPUS THIS COMPETITION HAS FACULTY INVOLVE MENT AND STUDENT ESSAYS THE LARGER AWARDS INCLUDE FULL TUITION PRESIDENTIAL SCHOLARSHIPS, VANCE SCHOLARSHIPS, LEMMON SCHOLARSHIPS AND TITAN SCHOLARSHIPS (WITH A RANGE OF VALUES) NOMINATED MERIT BASED SCHOLARSHIPS (UNFUNDED AID) THE NOMINATED SCHOLARSHIPS AVAILABLE TO INCOMING FIRST YEAR STUDENTS ARE 1) THE YOUNG PRESBYTERIAN SCHOLARSHIP -TO BE ELIGIBLE A STUDENT MUST BE A MEMBER OF THE PRESBYTERIAN CHURCH USA, BE NOMINATED BY HIS/HER CHURCH AN D PRESENT A MINIMUM GPA OF 3 5 2) JERB MILLER SCHOLARSHIP -TO BE ELIGIBLE A STUDENT MUST BE NOMINATED BY AN EDUCATOR WHO IS A WESTMINSTER COLLEGE GRADUATE AND PRESENT A MINIMUM GP A OF 3 5 3) LEGACY SCHOLARSHIP (FUNDED AID) -TO BE ELIGIBLE A STUDENT MUST PRESENT A CUMU LATIVE GPA OF 3 0 AND HAVE A PARENT OR GRANDPARENT WHO EARNED A DEGREE FROM WESTMINSTER CO LLEGE MERIT SCHOLARSHIPS ARE RENEWABLE FOR UP TO THREE YEARS THE STUDENT NEEDS TO MAINTA IN THE REQUIRED SCHOLARSHIP GPA (IF ONE EXISTS), OTHERWISE REMAIN IN GOOD ACADEMIC STANDIN G INSTITUTIONAL NEED BASED AWARDS (UNFUNDED AID) NEED BASED INSTITUTIONAL FINANCIAL AID I S AWARDED TO STUDENTS BASED ON THE RESULTS OF THE FAFSA AND THE DETERMINATION OF THE STUDE NTS DEMONSTRATED NEED A STUDENT IS REQUIRED TO FILE A FAFSA FORM IN ORDER TO BE CONSIDERE D FOR NEED BASED FINANCIAL AID THE RESULTS OF THE FAFSA DETERMINE THE STUDENT'S EXPECTED FAMILY CONTRIBUTION (EFC) THE CALCULATION USED TO DETERMINE THE STUDENT'S FINANCIAL NEED IS DIRECT COST OF ATTENDANCE* - EFC = STUDENT'S NEED (*DIRECT COST OF ATTENDANCE TUITION & FEES, ROOM & BOARD FOR RESIDENT AND OFF CAMPUS STUDENTS, TUITION & FEES ONLY FOR COMMUT ERS) THE CALCULATED STUDENT NEED IS REDUCED BY FEDERAL NEED BASED FINANCIAL AID STATE NEE D BASED FINANCIAL AID FUNDED GIFT AID INSTITUTIONAL MERIT THE REMAINING UNMET NEED, AFTER THE REDUCTIONS, IS MET BY USING INSTITUTIONAL NEED BASED GIFT AID WITH THE TOTAL OF INSTIT UTIONAL AID BEING CAPPED BY THE CEILING VALUE FROM THE MATRIX CELL FOR THE STUDENT INSTIT UTIONAL NEED BASED AWARDS ARE USUALLY RENEWED PROVIDED THAT THE STUDENT CONTINUES TO DEMON STRATE FINANCIAL NEED FINANCIAL AID PACKAGING STUDENTS RECEIVE A FINANCIAL AID PACKAGE AN NUALLY WHICH INCLUDES ALL SOURCES OF FINANCIAL AID THAT THEY ARE ELIGIBLE AND QUALIFY FOR AWARDS THAT MAY BE INCLUDED IN A FINANCIAL AID PACKAGE ARE FEDERAL GRANTS (PELL AND SEOG) STATE GRANTS INSTITUTIONAL MERIT AWARDS INSTITUTIONAL NEED BASED AWARDS INSTITUTIONAL EN DOWED AWARDS FEDERAL LOANS (STAFFORD AND PERKINS) FEDERAL WORK STUDY THE COLLEGE CONTROLLE R DETERMINES THE AMOUNT AVAILABLE IN ALL INSTITUTIONAL FUNDS ON AN ANNUAL BASIS WESTMINST ER COLLEGE UNFUNDED AND FUNDED AID IS PORTABLE FOR OFF-CAMPUS STUDIES IF THE PROGRAM IS RE QUIRED BY THE STUDENT'S MAJOR THESE FUNDS ARE PORTABLE UP TO THE LESSER OF 1) THE TUITION OF THE OFF CAMPUS STUDIES PROGRAM, OR 2) THE LIMIT OF A STUDENT'S WESTMINSTER COLLEGE AWA RDED AID WHERE A PARTICULAR STUDY-ABROAD PROGRAM'S TUITION IS GREATER THAN THE WESTMINSTER COLLEGE AID THE STUDENT IS ELIGIBLE TO RECEIVE FOR THE SAME PERIOD OF ENROLLMENT BEFORE THESE FUNDS WILL BE PAID TO THE STUDY ABROAD PROGRAM ON THE STUDENT'S BEHALF, THE STUDENT IS REQUIRED TO PROVIDE A COPY OF THE INVOICE FOR THE STUDY ABROAD PROGRAM, WITH A SEPARATE LINE ITEM FOR TUITION STUDENTS ARE REQUIRED TO HAVE THE INSTITUTION PROVIDE A COPY OF TH E ACADEMIC TRANSCRIPTS FOR THE TERM(S) ABROAD TO WESTMINSTER COLLEGE WESTMINSTER COLLEGES FINANCIAL AID OFFICE USES THE FINANCIAL AID MANAGEMENT SYSTEM POWERFAIDS TO MAINTAIN FINA NCIAL AID AWARD RECORDS AND AMOUNTS

Additional Data

Software ID:
Software Version:
EIN: 25-0981156
Name: WESTMINSTER COLLEGE

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS	N/A	15,083,955
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	STUDY ABROAD PROGRAM	GREECE TRAVEL COURSE	75,984
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	STUDENT TRAVEL	750

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	PROGRAM SERVICES	STUDENT ATHLETES AND COACHES (MENS BASKETBALL AND WOMENS VOLLEYBALL) TRAVELING TO BELIZE	41,252
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	FACULTY/STAFF TRAVELING OUTSIDE OF THE US	13,005
NORTH AMERICA	0	0	PROGRAM SERVICES	FACULTY/STAFF TRAVELING OUTSIDE OF THE US INCLUDING STUDENTS ATTENDING CONFERENCE	2,433

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
NORTH AMERICA	0	0	PROGRAM SERVICES	FACULTY/STAFF TRAVELING OUTSIDE OF THE US INCLUDING STUDENTS ATTENDING CONFERENCE	2,220
MIDDLE EAST AND NORTH AFRICA	0	0	PROGRAM SERVICES	FAULTY/STAFF TRAVELING OUTSIDE OF THE US	1,500

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Information about Schedule I (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
WESTMINSTER COLLEGE

Employer identification number
25-0981156

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 Domestic Organizations and Domestic Governments.

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 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 Domestic Individuals.** 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) ACADEMIC AND FINANCIAL ASSISTANCE/SCHOLARSHIPS	1114	20,471,241	0	N/A	N/A

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	WESTMINSTER COLLEGE FINANCIAL AID AWARDING PROCESS FINANCIAL AID IS AWARDED TO INCOMING FIRST YEAR STUDENTS ON THE BASIS OF THE RESULTS OF THE FREE APPLICATION FOR FEDERAL STUDENT AID (FAFSA) AND BY THE USE OF A FINANCIAL AID MATRIX THE FINANCIAL AID MATRIX IS BASED ON ACADEMIC ABILITY AND FINANCIAL NEED WITHIN EACH CELL OF THE MATRIX THERE IS A FLOOR AND A CEILING RANGE USED FOR THE AWARDING OF INSTITUTIONAL FUNDS A STUDENT IS PLACED INTO A FINANCIAL AID MATRIX CELL BASED ON BOTH HIGH SCHOOL GRADE POINT AVERAGE AND SAT AND/OR ACT SCORES THE AMOUNT A STUDENT IS AWARDED BETWEEN THE FLOOR AND CEILING VALUE IN THE CELL IS BASED ON FINANCIAL NEED AS DETERMINED BY THE FAFSA INSTITUTIONAL MERIT AWARDS (AWARDED BY ADMISSIONS) THESE ARE AWARDED TO STUDENTS REGARDLESS OF FINANCIAL NEED MERIT SCHOLARSHIPS (UNFUNDED AID) ACCEPTED FIRST YEAR STUDENTS ARE AWARDED A MERIT SCHOLARSHIP DETERMINED BY WHERE THEY FALL IN THE MATRIX BASED ON HIGH SCHOOL GRADE POINT AVERAGE AND SAT AND/OR ACT SCORES THE MERIT SCHOLARSHIP AWARD IS THE FLOOR VALUE FROM THE RESPECTIVE MATRIX CELL STUDENTS WHO FALL IN THE TOP 20% OF THE APPLICANT POOL MAY BE SELECTED BY THE ADMISSIONS STAFF AS A WESTMINSTER SCHOLAR SELECTED STUDENTS ARE GUARANTEED A MERIT AWARD WHICH IS THE FLOOR VALUE FROM THE MATRIX CELL THE WESTMINSTER SCHOLAR IS ALSO GIVEN AN OPPORTUNITY TO COMPETE FOR A LARGER FOUR YEAR AWARD THROUGH THE SCHOLARS COMPETITIONS HELD ON THE WESTMINSTER CAMPUS THIS COMPETITION HAS FACULTY INVOLVEMENT AND STUDENT ESSAYS THE LARGER AWARDS INCLUDE FULL TUITION PRESIDENTIAL SCHOLARSHIPS, VANCE SCHOLARSHIPS, LEMMON SCHOLARSHIPS AND TITAN SCHOLARSHIPS (WITH A RANGE OF VALUES) NOMINATED MERIT BASED SCHOLARSHIPS (UNFUNDED AID) THE NOMINATED SCHOLARSHIPS AVAILABLE TO INCOMING FIRST YEAR STUDENTS ARE 1) THE YOUNG PRESBYTERIAN SCHOLARSHIP -TO BE ELIGIBLE A STUDENT MUST BE A MEMBER OF THE PRESBYTERIAN CHURCH USA, BE NOMINATED BY HIS/HER CHURCH AND PRESENT A MINIMUM GPA OF 3 5 2) JERB MILLER SCHOLARSHIP -TO BE ELIGIBLE A STUDENT MUST BE NOMINATED BY AN EDUCATOR WHO IS A WESTMINSTER COLLEGE GRADUATE AND PRESENT A MINIMUM GPA OF 3 5 3) LEGACY SCHOLARSHIP (FUNDED AID) -TO BE ELIGIBLE A STUDENT MUST PRESENT A CUMULATIVE GPA OF 3 0 AND HAVE A PARENT OR GRANDPARENT WHO EARNED A DEGREE FROM WESTMINSTER COLLEGE MERIT SCHOLARSHIPS ARE RENEWABLE FOR UP TO THREE YEARS THE STUDENT NEEDS TO MAINTAIN THE REQUIRED SCHOLARSHIP GPA (IF ONE EXISTS), OTHERWISE REMAIN IN GOOD ACADEMIC STANDING INSTITUTIONAL NEED BASED AWARDS (UNFUNDED AID) NEED BASED INSTITUTIONAL FINANCIAL AID IS AWARDED TO STUDENTS BASED ON THE RESULTS OF THE FAFSA AND THE DETERMINATION OF THE STUDENTS DEMONSTRATED NEED A STUDENT IS REQUIRED TO FILE A FAFSA FORM IN ORDER TO BE CONSIDERED FOR NEED BASED FINANCIAL AID THE RESULTS OF THE FAFSA DETERMINE THE STUDENT'S EXPECTED FAMILY CONTRIBUTION (EFC) THE CALCULATION USED TO DETERMINE THE STUDENT'S FINANCIAL NEED IS DIRECT COST OF ATTENDANCE* - EFC = STUDENT'S NEED (*DIRECT COST OF ATTENDANCE TUITION & FEES, ROOM & BOARD FOR RESIDENT AND OFF CAMPUS STUDENTS, TUITION & FEES ONLY FOR COMMUTERS) THE CALCULATED STUDENT NEED IS REDUCED BY FEDERAL NEED BASED FINANCIAL AID STATE NEED BASED FINANCIAL AID FUNDED GIFT AID INSTITUTIONAL MERIT THE REMAINING UNMET NEED, AFTER THE REDUCTIONS, IS MET BY USING INSTITUTIONAL NEED BASED GIFT AID WITH THE TOTAL OF INSTITUTIONAL AID BEING CAPPED BY THE CEILING VALUE FROM THE MATRIX CELL FOR THE STUDENT INSTITUTIONAL NEED BASED AWARDS ARE USUALLY RENEWED PROVIDED THAT THE STUDENT CONTINUES TO DEMONSTRATE FINANCIAL NEED FINANCIAL AID PACKAGING STUDENTS RECEIVE A FINANCIAL AID PACKAGE ANNUALLY WHICH INCLUDES ALL SOURCES OF FINANCIAL AID THAT THEY ARE ELIGIBLE AND QUALIFY FOR AWARDS THAT MAY BE INCLUDED IN A FINANCIAL AID PACKAGE ARE FEDERAL GRANTS (PELL AND SEOG) STATE GRANTS INSTITUTIONAL MERIT AWARDS INSTITUTIONAL NEED BASED AWARDS INSTITUTIONAL ENDOWED AWARDS FEDERAL LOANS (STAFFORD AND PERKINS) FEDERAL WORK STUDY THE COLLEGE CONTROLLER DETERMINES THE AMOUNT AVAILABLE IN ALL INSTITUTIONAL FUNDS ON AN ANNUAL BASIS WESTMINSTER COLLEGE UNFUNDED AND FUNDED AID IS PORTABLE FOR OFF-CAMPUS STUDIES IF THE PROGRAM IS REQUIRED BY THE STUDENT'S MAJOR THESE FUNDS ARE PORTABLE UP TO THE LESS OF 1) THE TUITION OF THE OFF CAMPUS STUDIES PROGRAM, OR 2) THE LIMIT OF A STUDENT'S WESTMINSTER COLLEGE AWARDED AID WHERE A PARTICULAR STUDY-ABROAD PROGRAM'S TUITION IS GREATER THAN THE WESTMINSTER COLLEGE AID THE STUDENT IS ELIGIBLE TO RECEIVE FOR THE SAME PERIOD OF ENROLLMENT BEFORE THESE FUNDS WILL BE PAID TO THE STUDY ABROAD PROGRAM ON THE STUDENT'S BEHALF, THE STUDENT IS REQUIRED TO PROVIDE A COPY OF THE INVOICE FOR THE STUDY ABROAD PROGRAM, WITH A SEPARATE LINE ITEM FOR TUITION STUDENTS ARE REQUIRED TO HAVE THE INSTITUTION PROVIDE A COPY OF THE ACADEMIC TRANSCRIPTS FOR THE TERM(S) ABROAD TO WESTMINSTER COLLEGE WESTMINSTER COLLEGES FINANCIAL AID OFFICE USES THE FINANCIAL AID MANAGEMENT SYSTEM POWERFAIDS TO MAINTAIN FINANCIAL AID AWARD RECORDS AND AMOUNTS

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
WESTMINSTER COLLEGE

Employer identification number
25-0981156

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☑ Travel for companions ☐ Tax idemnification and gross-up payments ☑ Discretionary spending account ☑ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☑ Health or social club dues or initiation fees ☑ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2	Yes	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III ☐ Compensation committee ☐ Independent compensation consultant ☑ Form 990 of other organizations ☑ Written employment contract ☐ Compensation survey or study ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	4a		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	4c		No
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	5a		No
b	Any related organization? If "Yes," to line 5a or 5b, describe in Part III	5b		No
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	6a		No
b	Any related organization? If "Yes," to line 6a or 6b, describe in Part III	6b		No
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III	8		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column(B) reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 RICHARD H DORMAN, PRESIDENT	(i)	247,869	0	22,514	54,102	35,190	359,675	0
	(ii)	0	0	0	0	0	0	0
2 KENNETH J ROMIG, TREASURER/VP FOR FINANCE	(i)	158,782	0	12,638	12,446	18,796	202,662	0
	(ii)	0	0	0	0	0	0	0
3 JANE WOOD, VICE PRESIDENT FOR ACADEMIC AFFAIRS	(i)	171,993	0	90	12,750	12,391	197,224	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	HOUSING ALLOWANCE OR RESIDENCE FOR PERSONAL USE FOR THE CONVENIENCE OF THE COLLEGE, THE PRESIDENT OCCUPIES THE RESIDENCE PROVIDED (MACK MANSE) BY THE COLLEGE IN ACCORDANCE WITH HIS EMPLOYMENT AGREEMENT PERSONAL SERVICES (E G , CLEANING SERVICES) THE COLLEGE MANSE IS THE PROPERTY OF WESTMINSTER, THEREFORE IT IS MAINTAINED BY WESTMINSTER'S PHYSICAL PLANT DEPARTMENT CLUB MEMBERSHIPS IN ORDER THAT THE PRESIDENT MAY ENTERTAIN POTENTIAL DONORS AND OTHER BUSINESS ASSOCIATES OF THE COLLEGE, THE COLLEGE PAYS OR REIMBURSES THE PRESIDENT FOR, THE PERIODIC DUES FOR MEMBERSHIP IN THE DUQUESNE CLUB, THE NEW CASTLE COUNTRY CLUB, AND THE AVALON COUNTRY CLUB DIRECT EXPENSES FOR UTILIZATION OF THE CLUBS IS THE PRESIDENT'S RESPONSIBILITY, EXCEPT WHEN ATTRIBUTABLE TO COLLEGE BUSINESS
PART I, LINE 4B	RICHARD H DORMAN $35,000
FORM 990, SCHEDULE J, PART II	WESTMINSTER COLLEGE ACCOUNTED FOR THE PERSONAL USE OF VEHICLE ON BEHALF OF RICHARD H DORMAN ON HIS 2014 FORM W-2 THE AMOUNT OF THE PERSONAL USE OF THE VEHICLE WAS $1,054 FOR THE 2014 CALENDAR YEAR

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

OMB No 1545-0047
2014
Open to Public Inspection

Name of the organization
WESTMINSTER COLLEGE

Employer identification number
25-0981156

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased Yes	(g) Defeased No	(h) On behalf of issuer Yes	(h) On behalf of issuer No	(i) Pool financing Yes	(i) Pool financing No
A	NEW WILMINGTON MUNICIPAL AUTHORITY-SERIES 2007	25-1739535	64920RAS2	06-27-2007	17,102,753	SEE PART V		X		X		X
B	NEW WILMINGTON MUNICIPAL AUTHORITY-SERIES 2011	25-1739535		04-28-2011	3,000,000	SEE PART V		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	17,102,753	3,000,000		
4	Gross proceeds in reserve funds	1,301,944			
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows	12,302,716			
7	Issuance costs from proceeds	207,525	41,000		
8	Credit enhancement from proceeds	281,203			
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	3,009,365	2,959,000		
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion	2009	2011		

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D 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 Yes	A No	B Yes	B No	C Yes	C No	D Yes	D 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 Yes	A No	B Yes	B No	C Yes	C No	D Yes	D 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 Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		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 "Yes" to 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 Yes	A No	B Yes	B No	C Yes	C No	D Yes	D 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 Yes	A No	B Yes	B No	C Yes	C No	D Yes	D 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).

Return Reference	Explanation
DATE REBATE COMPUTATION PERFORMED	ISSUER NAME NEW WILMINGTON MUNICIPAL AUTHORITY-SERIES 2007 DATE THE REBATE COMPUTATION WAS PERFORMED 05/01/2015

Return Reference	Explanation
SCHEDULE K SUPPLENTAL INFORMATION	(A) PURPOSE (I) THE ADVANCE REFUNDING OF THE AUTHORITY'S COLLEGE REVENUE BONDS (WESTMINSTER COLLEGE) SERIES 1998 - THE PROCEEDS OF WHICH WERE USED TO FINANCE INSTALLATION OF A CAMPUS DATA NETWORK, INSTALLATION OF A SATELLITE AND VIDEO RESOURCES, UPGRADING TELEPHONE CAPABILITIES, AND ELECTRICAL REFURBISHMENT OF THE COLLEGE'S RESIDENCE HALLS, (II) THE CURRENT REFUNDING OF THE AUTHORITY'S WESTMINSTER COLLEGE NOTE, SERIES OF 2006, THE PROCEEDS OF WHICH WERE USED TO FINANCE THE CONSTRUCTION AND EQUIPPING OF STUDENT HOUSING FACILITIES LOCATED ON THE COLLEGE'S CAMPUS, (III) THE RENOVATION OF APPROXIMATELY EIGHT STUDENT RESIDENCE HALLS AND MCGILL LIBRARY, IMPROVEMENTS TO THE ATHLETIC FIELD AND CERTAIN MISCELLANEOUS CAPITAL EXPENDITURES, (IV) THE FUNDING OF A DEBT SERVICE RESERVE FUND, AND (V) THE PAYMENT OF THE COSTS OF ISSUING AND INSURING THE BONDS (B) PURPOSE TO FUND THE CONSTRUCTION OF STUDENT HOUSING

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Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ.
▶Information about Schedule L (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization	Employer identification number
WESTMINSTER COLLEGE	25-0981156

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)

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

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

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

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

Part II Loans to and/or From Interested Persons.

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

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

Part III Grants or Assistance Benefiting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)		20,300	SCHOLARSHIP	EDUCATIONAL

Part IV **Business Transactions Involving Interested Persons.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

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

Part V **Supplemental Information**
Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	**Explanation**

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶Information about Schedule M (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
WESTMINSTER COLLEGE

Employer identification number
25-0981156

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art	X	1		
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications	X		65	FAIR MARKET VALUE
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	14	99,510	FAIR MARKET VALUE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (EVENT TICKETS)	X	6	467	FMV
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 . . . | 29 | 0

		Yes	No
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?	30a		No
b If "Yes," describe the arrangement in Part II			
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		No
b If "Yes," describe in Part II			
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II			

Part II **Supplemental Information.** 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, LINE 33	THE COLLEGE OWNS A NUMBER OF PIECES OF ART AND HISTORIC TREASURES, NONE OF WHICH ARE RECORDED IN THE FINANCIAL STATEMENTS THESE ITEMS HAVE BEEN GIVEN TO THE COLLEGE OVER A NUMBER OF YEARS, ARE GENERALLY DISPLAYED IN VARIOUS LOCATIONS AROUND CAMPUS AND ARE INSURED THE VALUE OF NON-CASH CONTRIBUTIONS IS NOT DETERMINED BY THE COLLEGE AND NO GIFT CREDIT IS ISSUED TO THE DONOR IN ORDER TO RECEIVE GIFT CREDIT, A DONOR MUST HAVE THE ITEM APPRAISED BY AN INDEPENDENT OUTSIDE APPRAISER THIS PROCESS DOES NOT APPLY TO THE RECEIPT OF A PUBLICLY TRADED STOCK GIFT WHEN WESTMINSTER COLLEGE RECEIVES A STOCK GIFT, THE GIFT IS VALUED AT THE AVERAGE OF THE STOCK'S HIGH AND LOW TRADING PRICE, AS INDICATED IN THE WALL STREET JOURNAL, ON THE DATE OF TRANSFER TO THE COLLEGE THIS METHOD PROVIDES AN OBJECTIVE DETERMINATION OF THE VALUE OF THE GIFT

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ 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

2014

Open to Public Inspection

Name of the organization
WESTMINSTER COLLEGE

Employer identification number
25-0981156

Return Reference	Explanation
FORM 990, PART III, LINE 3	WESTMINSTER COLLEGE IS NO LONGER PARTNERED WITH THE K-12 TEACHERS ALLIANCE (KTA) THIS PARTNERSHIP WAS USED TO REACH A LARGER POPULATION OF STUDENTS BY OFFERING OFF-CAMPUS COHORTS AT VARIOUS LOCATIONS THE GRADUATE SCHOOL AT WESTMINSTER COLLEGE IS NOW HANDLING EVERYTHING INTERNALLY TWO NEW POSITIONS WERE CREATED TO ASSIST IN THIS TRANSITION

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1	THE EXECUTIVE COMMITTEE SHALL BE INVESTED WITH ALL THE POWERS OF AUTHORITY OF THE BOARD OF TRUSTEES WHEN THE BOARD IS NOT IN SESSION EXCEPT AS MAY OTHERWISE BE PROVIDED IN THESE BYLAWS, PROVIDED THAT THE EXECUTIVE COMMITTEE SHALL HAVE NO AUTHORITY TO RESCIND OR CANCEL ANY RESOLUTION THERETOFORE ADOPTED BY THE BOARD OF TRUSTEES RELATING TO THE MEMBERSHIP, POWERS OR DUTIES OF THE EXECUTIVE COMMITTEE OR TO AMEND THE ARTICLES OF INCORPORATION THE EXECUTIVE COMMITTEE DID NOT EXERCISE THIS AUTHORITY DURING THE FISCAL YEAR

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 4	CHANGES TO BY-LAWS SECTION 5 NO PERSON SHALL BE ELIGIBLE FOR RE-ELECTION AS A TRUSTEE AFTER SERVING TWO (2) CONSECUTIVE TERMS (REGARDLESS OF THE LENGTH OF THE INITIAL TERM) UNTIL AFTER ONE YEAR'S ABSENCE FROM THE BOARD AN EXCEPTION TO THIS RULE SHALL BE FOR THE CHAIR AND VICE CHAIR, WHOSE YEARS OF SERVICE WHILE CHAIR OR VICE CHAIR SHALL NOT BE COUNTED TOWARD ONE'S TERM OF SERVICE AS PRESCRIBED IN ARTICLE II, SECTION 3 SECTION 1 THERE SHALL BE THE STANDING COMMITTEES SPECIFIED IN THIS ARTICLE IN ADDITION, THERE MAY BE SUCH OTHER SPECIAL OR AD HOC COMMITTEES OR SUBCOMMITTEES OF STANDING COMMITTEES AS THE BOARD OF TRUSTEES MAY ESTABLISH FROM TIME TO TIME FOR THE DISCHARGE OF PARTICULAR DUTIES THE CHAIR SHALL BE A VOTING MEMBER OF EACH COMMITTEE ESTABLISHED BY OR UNDER THE AUTHORITY OF THIS ARTICLE EXCEPT AS IS OTHERWISE PROVIDED IN SECTION 2 BELOW, THE CHAIR AND VICE CHAIR OF EACH STANDING OR OTHER COMMITTEE SHALL BE ELECTED BY THE BOARD AT LEAST ANNUALLY AND ALL OTHER MEMBERS OF STANDING OR OTHER COMMITTEES SHALL BE APPOINTED BY THE BOARD CHAIR THE CHAIR OF ANY COMMITTEE MAY INVITE SUCH OFFICERS, FACULTY MEMBERS, STAFF MEMBERS, STUDENTS OR OTHERS TO ATTEND AND PARTICIPATE IN THE MEETINGS OF THE COMMITTEE, WITHOUT A VOTE, AS THE CHAIR SHALL DESIRE TO ASSIST THE COMMITTEE IN THE PERFORMANCE OF ITS DUTIES IN EXCEPTIONAL CASES IN WHICH A COMMITTEE WOULD BENEFIT GREATLY IN FULFILLING ITS DUTIES (E G , WHEN PARTICULAR EXPERTISE IS NEEDED), THE BOARD MAY, UPON THE RECOMMENDATION OF THE RELEVANT COMMITTEE CHAIR AND AS APPROVED BY THE GOVERNANCE COMMITTEE, ELECT A NON-TRUSTEE TO SERVE ON THE RELEVANT COMMITTEE (EXCEPTING THE EXECUTIVE AND GOVERNANCE COMMITTEES)

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	THE WESTMINSTER FINANCIAL MANAGEMENT TEAM REVIEWS THE FORM 990 AND SEEKS INPUT REGARDING THE SAME FROM THE PRESIDENT THE COLLEGE'S TRUSTEES ARE PROVIDED WITH ACCESS TO A SECURE WEBSITE WHERE THEY ARE ABLE TO REVIEW A DRAFT OF THE COLLEGE'S TAX RETURN FOR THE YEAR ENDED JUNE 30, 2015 THE COLLEGE'S TRUSTEES ARE INVITED TO PARTICIPATE IN A TELECONFERENCE WITH MEMBERS OF THE COLLEGE'S ADMINISTRATION WHO ARE RESPONSIBLE FOR PREPARING THE COLLEGE'S TAX RETURN DURING THE TELECONFERENCE, THE COLLEGE'S FINANCIAL ADMINISTRATORS REVIEW THE DRAFT OF THE TAX RETURN WEBSITE ACCESS TO A COMPLETE COPY OF THE FORM 990 IS PROVIDED TO THE TRUSTEES PRIOR TO THE FILING OF THE RETURN WITH THE INTERNAL REVENUE SERVICE

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	THE COLLEGE HAS A FORMAL CONFLICT OF INTEREST POLICY EVERY TRUSTEE AND OFFICER ALONG WITH EMPLOYEES WHO MEET THE CRITERIA AS DEFINED EMPLOYEE AN EMPLOYEE OF THE COLLEGE WHO HAS AUTHORITY TO EXPEND COLLEGE FUNDS OR TO INCUR CONTRACTUAL LIABILITY ON BEHALF OF THE COLLEGE ARE REQUIRED TO ANNUALLY (1) REVIEW THE COLLEGE'S CONFLICT OF INTEREST POLICY, (2) DISCLOSE TO THE BEST OF HIS/HER KNOWLEDGE ANY BUSINESS, PERSONAL, FAMILY AND NOT-FOR-PROFIT RELATIONSHIPS THAT COULD REASONABLY GIVE RISE TO A CONFLICT OF INTEREST, (3) SUMMARIZE IN WRITING ANY POTENTIAL CONFLICT OF INTEREST AS MAY ALREADY EXIST, AND (4) ACKNOWLEDGE BY SIGNATURE ON A DISCLOSURE FORM THAT HE OR SHE ACTED IN ACCORDANCE WITH THE LETTER AND SPIRIT OF THE POLICY THE EMPLOYEE DISCLOSURE FORMS ARE SUBMITTED TO THE COLLEGE'S DIRECTOR OF HUMAN RESOURCES AND THE DISCLOSURE FORMS FOR TRUSTEES, OFFICERS AND KEY EMPLOYEES ARE SUBMITTED TO THE CHAIR OF THE COLLEGE'S FINANCE, AUDIT AND COMPLIANCE COMMITTEE THE CHAIR OF THE BOARD OF TRUSTEES AND THE CHAIR OF THE FINANCE, AUDIT AND COMPLIANCE COMMITTEE ARE RESPONSIBLE FOR DETERMINING WHETHER OR NOT CERTAIN RELATIONSHIPS GIVE RISE TO CONFLICTS OF INTEREST THE CHAIR OF THE FINANCE, AUDIT AND COMPLIANCE COMMITTEE DELIVERS A CONFLICT OF INTEREST REPORT TO THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES ANNUALLY

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE COMPENSATION FOR THE PRESIDENT OF THE COLLEGE WAS DETERMINED BY A SPECIALLY APPOINTED COMMITTEE OF THE BOARD OF TRUSTEES WHO WAS EMPOWERED BY THE BOARD OF TRUSTEES TO NEGOTIATE AN EMPLOYMENT CONTRACT WITH THE PRESIDENT THE MEMBERS OF THE SPECIAL COMPENSATION COMMITTEE WERE INDEPENDENT, NONE WERE COMPENSATED BY THE COLLEGE, NOR DOES A COMPENSATION ARRANGEMENT EXIST BETWEEN THE COLLEGE, FAMILY MEMBERS OF THE COMPENSATION COMMITTEE OR ANY BUSINESS IN WHICH ANY OF THEIR FAMILY MEMBERS HAVE AN INTEREST WHEN THE PRESIDENT'S EMPLOYMENT AGREEMENT WITH WESTMINSTER COLLEGE WAS RENEWED ON NOVEMBER 1, 2010, THE COMMITTEE REVIEWED THE COMPENSATION PAID TO THE PRESIDENTS OF THE 30 COLLEGES TO WHICH WESTMINSTER REGULARLY COMPARES ITSELF WITH RESPECT TO TUITION AND FEES, ENDOWMENT RETURNS AND OTHER METRICS BASED ON THIS DATA, THE COMMITTEE WAS SATISFIED THAT THE COMPENSATION OFFERED TO DR DORMAN REFLECTED THE FAIR MARKET VALUE FOR THE SERVICES TO BE RENDERED TO THE COLLEGE THE AGREEMENT EXECUTED BETWEEN WESTMINSTER COLLEGE AND DR DORMAN EXTENDED THE EMPLOYMENT OF DR DORMAN TO SERVE THE COLLEGE PURSUANT TO TERMS AND CONDITIONS OF THE AGREEMENT AS PRESIDENT OF THE COLLEGE UNTIL JUNE 30, 2016 THE PRESIDENT'S BASE SALARY SHALL BE SUBJECT TO ANNUAL REVIEWS BY THE GOVERNANCE COMMITTEE OR ITS DESIGNEE, AND MAY BE INCREASED WITH THE APPROVAL OF THE EXECUTIVE COMMITTEE FOR KEY EMPLOYEES THE COLLEGE DETERMINES THE COMPENSATION FOR ITS KEY EMPLOYEES BASED ON THE COMPENSATION REPORTED ON FORM 990 FOR THE COLLEGE'S PEER INSTITUTIONS THE COLLEGE HAS IDENTIFIED 30 PEER INSTITUTIONS THAT HAVE CHARACTERISTICS SUCH AS ENROLLMENT, ENDOWMENT, STUDENT BODY, ETC THAT ARE SIMILAR TO THE COLLEGE'S CHARACTERISTICS IN ADDITION, THE COLLEGE ALSO USES A COMPENSATION SURVEY OF HIGHER EDUCATION INSTITUTIONS WHICH PROVIDES A BROADER BASIS TO HELP ASSESS THE REASONABLENESS OF THE COMPENSATION OF THE COLLEGE'S KEY EMPLOYEES

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE MADE AVAILABLE UPON REQUEST IN ADDITION, THE COLLEGE'S FINANCIAL STATEMENTS MAY BE VIEWED ON THE ELECTRONIC MUNICIPAL MARKET ACCESS WEBSITE AT HTTP //EMMA MSRB ORG/

Return Reference	Explanation
FORM 990, PART VII	THE FOLLOWING MEMBERS SERVE ON THE WESTMINSTER BOARD OF DIRECTORS AS ASSOCIATE TRUSTEES BUT HAVE NO VOTING RIGHTS TIMOTHY CUFF, KAREN CAMPMAN EMMETT, CHRISTIAN FRIDAY, PATRICK KRANTZ, MARIA MCTIGHE, KATHERINE ROBERTSON, BRET ZIMMERMAN THE FOLLOWING MEMBERS SERVE ON THE WESTMINSTER BOARD OF DIRECTORS AS TRUSTEES EMERITI BUT HAVE NO VOTING RIGHTS ROBERT BRUCE, LEONARD CARROLL, JAMES DEWAR, ROBERT GARDNER, GEORGE GREER, ANN HALDEMAN, GEORGE HERCHENROETHER, CAROLYN JONES, JOSEPH MACK, ROBERT PATTON, J FRED RENTZ, RICHARD WHITE, MARTHA WILE, DONALD CARDINAL WUERL

Return Reference	Explanation
FORM 990, PART XI, LINE 9	CHANGES IN UNRECOGNIZED PENSION BENEFIT PLAN COSTS -471,449

Return Reference	Explanation
FORM 990, PART XII, QUESTION 2, FINANCIAL STATEMENTS AND REPORTING	THE COLLEGE'S FINANCE, AUDIT AND COMPLIANCE COMMITTEE ASSUMES THE RESPONSIBLITY FOR OVERSIGHT OF THE AUDIT AND OF ITS FINANCIAL STATEMENTS AND ITS SELECTION OF THE INDEPENDENT AUDITORS THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
► Attach to Form 990.
► Information about Schedule R (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047
2014
Open to Public Inspection

Name of the organization
WESTMINSTER COLLEGE

Employer identification number
25-0981156

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

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

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	(i) No
(1) INTERESTS IN TRUSTS (8)	PHILANTHROPY	PA	N/A	T					No

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

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

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

(a) Name of related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved

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

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

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

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation