

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission

BEREA COLLEGE SEEKS TO TRANSFORM THE LIVES OF ITS STUDENTS AND THEIR FAMILIES BY ADMITTING ACADEMICALLY PROMISING STUDENTS FROM LOW-INCOME FAMILIES. CORE TO ITS MISSION OF TRANSFORMING LIVES AND CIRCUMSTANCES, THE COLLEGE COVERS THE COST OF TUITION FOR EVERY DEGREE-SEEKING STUDENT. (CONTINUED ON SCHEDULE O)

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 \$ 25,473,035	including grants of \$	(Revenue \$ 590,413)
See Additional Data				

4b	(Code)	(Expenses \$ 24,910,663	including grants of \$ 1,171,865)	(Revenue \$ 250,555)
See Additional Data				

4c	(Code)	(Expenses \$ 10,726,530	including grants of \$	(Revenue \$ 1,679,140)
See Additional Data				

See Additional Data Table

4d	Other program services (Describe in Schedule O)			
	(Expenses \$ 28,266,662	including grants of \$ 3,676,734)	(Revenue \$ 16,456,814)	

4e	Total program service expenses ▶	89,376,890
-----------	---	------------

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	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) 	17 Yes	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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? <i>If "Yes," complete Schedule I, Parts I and II</i>	Yes	
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? <i>If "Yes," complete Schedule I, Parts I and III</i>	Yes	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	Yes	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		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?		No
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		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? <i>If "Yes," complete Schedule L, Part I</i>		No
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		No
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	Yes	
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		No
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	Yes	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	Yes	
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		No
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	Yes	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		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	Yes	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	659	
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	1,000	
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)	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	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	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		No
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?		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
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?		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
d	If "Yes," indicate the number of Forms 8282 filed during the year		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
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		
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		
c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		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?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?		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?		No
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	Yes	
8b	Each committee with authority to act on behalf of the governing body?	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.		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?		No
10b	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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	Yes	
11b	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.	Yes	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	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?		
15a	The organization's CEO, Executive Director, or top management official	Yes	
15b	Other officers or key employees of the organization	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?		No
16b	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?		

Section C. Disclosure

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

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
 ▶ JEFFERY S AMBURGEY LINCOLN HALL NO 220 BERE, KY 40404 (859) 985-3082

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

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

Form **990** (2016)

[illegible]

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 ▶ 21

Section B. Independent Contractors

(A) Name and business address	(B) Description of services	(C) Compensation
THE BALLINGER COMPANY 833 CHESTNUT ST PHILADELPHIA, PA 19107	ARCHITECTURAL SERVICES	1,299,914
HEALTH HELP INC ESTILL STREET BEREA, KY 40403	HEALTH SERVICES	627,631
AMERGENT 9 CENTENNIAL DRIVE PEABODY, MA 01960	DONOR ACQUISITION	511,515
BRETT CONSTRUCTION COMPANY 354 WALLER AVE LEXINGTON, KY 40504	ARCHITECTURAL SERVICES	413,545
KENTUCKY SCIENCE & TECHNOLOGY CORP PO BOX 1049 Lexington, KY 40588	CONSULTING SERVICES	285,742

Form 990 (2016)

Part VIII Statement of RevenueCheck 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	27,162,529				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	49,386,138				
	g Noncash contributions included in lines 1a-1f \$ _____		1,032,229				
	h Total. Add lines 1a-1f ▶		76,548,667				
Program Service Revenue		Business Code					
	2a Residence/Dining Sev Rev	721310	8,573,519	8,573,519			
	b Grants for Educ Fees	611710	3,400,000	3,400,000			
	c Boone Tavern	721110	3,530,250	3,530,250			
	d Fees/Ins Pd by Students	611710	1,325,111	1,325,111			
	e Income from Agriculture Farm Lab	900099	395,636	395,636			
	f All other program service revenue		1,742,218	1,454,040	288,178	0	
	g Total. Add lines 2a-2f ▶		18,966,734				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		24,036,030		-11,508	24,047,538	
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶		20,494			20,494	
		(i) Real	(ii) Personal				
	6a Gross rents						
		523,484					
	b Less rental expenses		302,959				
	c Rental income or (loss)		220,525	0			
	d Net rental income or (loss) ▶		220,525				220,525
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory		109,233,995	48,458			
	b Less cost or other basis and sales expenses		88,291,079	7,720			
	c Gain or (loss)		20,942,916	40,738			
	d Net gain or (loss) ▶		20,983,654				20,983,654
	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		364,642					
b Less cost of goods sold . . . b		551,357					
c Net income or (loss) from sales of inventory . . . ▶		-186,715				-186,715	
Miscellaneous Revenue	Business Code						
11a Child Dev Lab	624410	580,984				580,984	
b Admin Cost Allowance	900099	205,673				205,673	
c Gift Annuity Administration	900099	91,684				91,684	
d All other revenue		301,366	298,366	3,000		0	
e Total. Add lines 11a-11d ▶		1,179,707					
12 Total revenue. See Instructions ▶		141,769,096	18,976,922	279,670		45,963,837	

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.	1,167,517	1,167,517		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	3,676,734	3,676,734		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	1,816,974	533,033	1,064,778	219,163
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	244,525	108,046	62,138	74,341
7 Other salaries and wages.	39,326,715	31,802,965	4,866,174	2,657,576
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).	2,431,284	1,941,820	310,656	178,808
9 Other employee benefits.	3,577,895	2,857,596	457,164	263,135
10 Payroll taxes.	2,547,450	2,034,600	325,499	187,351
11 Fees for services (non-employees):				
a Management.				
b Legal.	11,352		11,352	
c Accounting.	90,580		90,580	
d Lobbying.	15,516	15,516		
e Professional fundraising services. See Part IV, line 17.	534,243			534,243
f Investment management fees.	860,922		860,922	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	0	0	0	0
12 Advertising and promotion.	84,018	74,117	9,901	
13 Office expenses.	836,520	768,325	58,433	9,762
14 Information technology.	1,512,661		1,512,661	
15 Royalties.				
16 Occupancy.	4,490,548	4,165,398	274,535	50,615
17 Travel.	1,863,045	1,513,495	161,113	188,437
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	20,362	6,931	953	12,478
20 Interest.	1,441,641	1,250,438	187,781	3,422
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	8,283,050	7,813,239	319,357	150,454
23 Insurance.	473,039	145,816	322,738	4,485
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
a Outreach Programs.	15,085,443	15,085,443		
b Boone Tavern.	3,416,815	3,416,815		
c Repairs & Maintenance.	3,983,388	3,727,898	171,441	84,049
d Residence Halls & Food Service.	5,734,950	5,734,950		
e All other expenses.	4,856,022	1,536,198	2,458,424	861,400
25 Total functional expenses. Add lines 1 through 24e.	108,383,209	89,376,890	13,526,600	5,479,719
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 SheetCheck if Schedule O contains a response or note to any line in this Part IX ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			1	
	2	Savings and temporary cash investments		90,294,783	2	77,870,619
	3	Pledges and grants receivable, net		35,024,931	3	42,438,582
	4	Accounts receivable, net		825,662	4	888,613
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.		0	5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L.			6	0
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		1,212,416	8	1,207,698
	9	Prepaid expenses and deferred charges		1,811,695	9	1,919,899
	10a	Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D.	10a	319,641,914		
	b	Less: accumulated depreciation	10b	110,447,447		
				179,098,114	10c	209,194,467
	11	Investments—publicly traded securities		844,974,700	11	956,247,500
	12	Investments—other securities. See Part IV, line 11		261,253,700	12	252,617,500
	13	Investments—program-related. See Part IV, line 11		1,434,271	13	1,073,867
	14	Intangible assets			14	
15	Other assets. See Part IV, line 11		492,921	15	506,593	
16	Total assets. Add lines 1 through 15 (must equal line 34)		1,416,423,193	16	1,543,965,338	
Liabilities	17	Accounts payable and accrued expenses		14,239,198	17	17,417,775
	18	Grants payable			18	
	19	Deferred revenue		228,241	19	150,743
	20	Tax-exempt bond liabilities		47,033,587	20	42,724,773
	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.		19,777,353	25	19,530,058
	26	Total liabilities. Add lines 17 through 25		81,278,379	26	79,823,349
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		594,562,310	27	655,286,392
	28	Temporarily restricted net assets		449,506,737	28	509,531,257
	29	Permanently restricted net assets		291,075,767	29	299,324,340
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		1,335,144,814	33	1,464,141,989
	34	Total liabilities and net assets/fund balances		1,416,423,193	34	1,543,965,338

Part XI Reconciliation of Net AssetsCheck 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	141,769,096
2	Total expenses (must equal Part IX, column (A), line 25)	2	108,383,209
3	Revenue less expenses Subtract line 2 from line 1	3	33,385,887
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,335,144,814
5	Net unrealized gains (losses) on investments	5	94,945,573
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	665,715
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,464,141,989

Part XII Financial Statements and ReportingCheck 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? 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		No
b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	Yes	
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
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	Yes	

Additional Data

Software ID: 16000421
Software Version: 2016v3.0
EIN: 61-0444650
Name: BERE A COLLEGE

Form 990 (2016)

Form 990, Part III, Line 4a:

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

Form 990, Part III, Line 4b:

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

Form 990, Part III, Line 4c:

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

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

(Code) (Expenses \$ 10,136,305 including grants of \$) (Revenue \$ 868,816)

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

(Code) (Expenses \$ 9,850,044 including grants of \$) (Revenue \$ 8,648,486)

RESIDENCE HALLS AND DINING SERVICE FOR STUDENTS

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

(Code) (Expenses \$ 4,603,579 including grants of \$) (Revenue \$ 3,530,250)

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

(Code) (Expenses \$ 3,676,734 including grants of \$ 3,676,734) (Revenue \$ 3,409,262)

STUDENT AID-EXPENDITURES FOR SCHOLARSHIPS, GRANTS AND AWARDS TO STUDENTS EXPENSES REPORTED INCLUDE PRIMARILY DIRECT STUDENT AID TO ASSIST WITH ROOM AND BOARD, BOOKS AND SUPPLIES IN ADDITION, ALL DEGREE-SEEKING BEREA COLLEGE STUDENTS RECEIVE A FULL-TUITION SCHOLARSHIP, ALSO KNOWN AS A COST OF EDUCATION SCHOLARSHIP, THAT IS FUNDED PRIMARILY FROM THE SPENDABLE RETURN FROM THE ENDOWMENT THE AMOUNT OF FULL-TUITION SCHOLARSHIPS FOR THE FISCAL YEAR WAS \$42,826,950 THESE EXPENSES ARE PRIMARILY INCLUDED IN THE AREAS OF INSTRUCTION, STUDENT SERVICES, ACADEMIC SUPPORT, ETC

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MOSES HAROLD L CHAIR	7 0	X		X				0	0	0
JENKINS SCOTT M VICE CHAIR	4 0	X		X				0	0	0
ALLUMSVICKI E TRUSTEE	2 0	X						0	0	0
ARMSTRONG CELESTE TRUSTEE	2 0	X						0	0	0
BEASON CHARLOTTE F TRUSTEE	2 0	X						0	0	0
BLADE VANCE TRUSTEE	2 0	X						0	0	0
BLAIR NANCY TRUSTEE	2 5	X						0	0	0
BONNYMAN ANNE BERRY TRUSTEE	2 0	X						0	0	0
BRIDY JOSEPH JOHN TRUSTEE	2 0	X						0	0	0
CALDWELL SCOTT TRUSTEE	2 0	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
CHOW DAVID H TRUSTEE	2 0	X						0	0	0
CROWE CHARLES TRUSTEE	2 0	X						0	0	0
CULBRETH M ELIZABETH TRUSTEE	2 0	X						0	0	0
FLEMING JOHN E TRUSTEE	2 0	X						0	0	0
FLOWERS MICHAEL D (STARTED JUNE 2017) TRUSTEE	2 0	X						0	0	0
HALL DONNA S TRUSTEE	2 0	X						0	0	0
HAWKS ROBERT F TRUSTEE	2 0	X						0	0	0
JENNINGS GLENN R TRUSTEE	2 0	X						0	0	0
JOHNSON SHAWN C D TRUSTEE	2 5	X						0	0	0
LAMPTON NANCY TRUSTEE	2 0	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
OWE JR EUGENE Y TRUSTEE	2 5	X						0	0	0
OLINGER BETTY H TRUSTEE	2 0	X						0	0	0
ORR DOUGLAS M TRUSTEE	2 5	X						0	0	0
PHILLIPS THOMAS W TRUSTEE	2 5	X						0	0	0
RICHARDSON WILLIAM B TRUSTEE	2 0 1 0	X						0	0	0
ROOP DENNIS R TRUSTEE	2 0	X						0	0	0
SEABURY II CHARLES WARD TRUSTEE	2 0	X						0	0	0
SHELTON DAVID E TRUSTEE	2 0	X						0	0	0
SLOAN DAVID TRUSTEE	2 0	X						0	0	0
THOMPSON TYLER S TRUSTEE	2 5 1 0	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
TUAN ROCKY S TRUSTEE	2 0	X						0	0	0
YAHNG ROBERT T TRUSTEE	2 5	X						0	0	0
ZEIGLER STEPHANIE BOWLING TRUSTEE	2 5	X						0	0	0
ROELOFS LYLE D PRESIDENT	60 0			X				337,673	0	48,056
WILSON II JUDGE B SECRETARY/GENERAL COUNSEL	40 0 1 0			X				237,056	0	38,332
BERRY CHAD ACADEMIC VP & DEAN OF FACULTY	50 0			X				181,988	0	26,286
DOUGLAS BERNADINE VICE PRESIDENT OF AUMNI AND COLLEGE RELATIONS	50 0			X				176,120	0	23,926
AMBURGEY JEFFREY S VICE PRESIDENT FOR FINANCE	50 0 1 0			X				165,001	0	28,962
SINGLETON DERRICK VP OPERATIONS & SUSTAINABILITY	50 0 1 0			X				161,948	0	32,809
BURNSIDE VIRGIL VP LABOR AND STUDENT LIFE	50 0			X				125,099	0	16,952

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
STRONG-LEEK LINDA ASSOCIATE VP FOR ACADEMIC AFFAIRS AND VP FOR DIVERSITY AND INCLUSION	50 0			X				113,703	0	25,031
CHEN HUAPEI CHIEF INFORMATION OFFICER	40 0					X		151,436	0	20,884
KENNISON MONICA CHAIR OF NURSING	40 0					X		136,533	0	31,552
HACKBERT PETER PROFESSOR/CO-DIR OF EPG	40 0					X		122,578	0	16,889
HUCK DANIEL ASSOC PROFESSOR GENERAL STUDIES	40 0					X		115,174	0	11,213
SINGH JOANNE ASSOCIATE VICE PRESIDENT FOR DEVELOPMENT	40 0					X		112,418	0	16,244

SCHEDULE A (Form 990 or 990-EZ)	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
		2016 Open to Public Inspection
Department of the Treasury Internal Revenue Service Name of the organization BEREA COLLEGE	Employer identification number 61-0444650	

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.
The organization is not a private foundation because it is (For lines 1 through 12, 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 (Form 990 or 990-EZ))
- 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 agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university _____
- 10 ☐ 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)
- 11 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 12 ☐ 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 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
- 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- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, 8, or 9 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)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")	50,263,747	65,939,957	59,881,525	88,934,764	76,548,667	341,568,660
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3	The value of services or facilities furnished by a governmental unit to the organization without charge						0
4	Total. Add lines 1 through 3	50,263,747	65,939,957	59,881,525	88,934,764	76,548,667	341,568,660
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)						95,510,259
6	Public support. Subtract line 5 from line 4						246,058,401

Section B. Total Support

	Calendar year (or fiscal year beginning in) ►	(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
7	Amounts from line 4	50,263,747	65,939,957	59,881,525	88,934,764	76,548,667	341,568,660
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	23,015,373	22,196,456	21,978,246	22,144,409	24,580,008	113,914,492
9	Net income from unrelated business activities, whether or not the business is regularly carried on						0
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	1,716,027	1,646,855	1,182,818	1,146,818	1,242,983	6,935,501
11	Total support. Add lines 7 through 10						462,418,653
12	Gross receipts from related activities, etc. (see instructions)					12	93,109,526

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 2016 (line 6, column (f) divided by line 11, column (f))	14	53.21 %
15	Public support percentage for 2015 Schedule A, Part II, line 14	15	52.28 %

16a 33 1/3% support test—2016. 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—2015. 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—2016. 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—2015. 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 10 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)2012	(b)2013	(c)2014	(d)2015	(e)2016	(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)2012	(b)2013	(c)2014	(d)2015	(e)2016	(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 2016 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2015 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2015 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2016. 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—2015. 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 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d 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? <i>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.</i>	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)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>	2	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>	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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>	3b	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>	3c	
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>	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)? <i>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.</i>	4c	
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>	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 (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>	6	
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>	7	
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>	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))? <i>If "Yes," provide detail in Part VI.</i>	9a	
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>	9b	
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>	9c	
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>	10a	
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>	10b	

Part IV Supporting Organizations (continued)

	Yes	No
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?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		
11a		
11b		
11c		

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? <i>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.</i>		
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? <i>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.</i>		
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)? <i>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).</i>		
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, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
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).		
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? <i>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.</i>		
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? <i>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.</i>		
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? <i>Provide details in Part VI.</i>		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
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)		

Part V

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

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 2016 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-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2016			
a			
b			
c From 2013.			
d From 2014.			
e From 2015.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2016 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2016 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2017. Add lines 3j and 4c			
8 Breakdown of line 7			
a			
b Excess from 2013.			
c Excess from 2014.			
d Excess from 2015.			
e Excess from 2016.			

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**990 Schedule A, Supplemental Information**

Return Reference	Explanation
Schedule A, Part II, Line 10 Other Income	DESCRIPTION - GROSS SALES OF INVENTORY, COLUMN A - 1206842 0, COLUMN B - 1143525 0, COLUMN C - 625436 0, COLUMN D - 540964 0, COLUMN E - 364642 0, COLUMN F - 3881409 0, DESCRIPTION - OTHER EXCLUDED REVENUE, COLUMN A - 509185 0, COLUMN B - 503330 0, COLUMN C - 557382 0, COLUMN D - 605854 0, COLUMN E - 878341 0, COLUMN F - 3054092 0,

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

2016

Open to Public Inspection

If the organization answered "Yes" on 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" on 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" on 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 BEREA COLLEGE	Employer identification number 61-0444650
---	--

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

1	Provide a description of the organization's direct and indirect political campaign activities in Part IV	
2	Political expenditures	▶ \$
3	Volunteer hours	

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

1	Enter the amount of any excise tax incurred by the organization under section 4955	▶ \$
2	Enter the amount of any excise tax incurred by organization managers under section 4955	▶ \$
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?	☐ Yes ☐ No
4a	Was a correction made?	☐ Yes ☐ No
b	If "Yes," describe in Part IV	

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

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities	▶ \$
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	▶ \$
3	Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b	▶ \$
4	Did the filing organization file Form 1120-POL for this year?	☐ Yes ☐ No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV	

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
2				
3				
4				
5				
6				

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

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) 2013	(b) 2014	(c) 2015	(d) 2016	(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 on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?		No	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?	Yes		15,516
j	Total. Add lines 1c through 1i			15,516
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).	2a	
a	Current year	2b	
b	Carryover from last year	2c	
c	Total	3	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	4	
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?	5	
5	Taxable amount of lobbying and political expenditures (see instructions)		

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
Schedule C, Part II-B, Line 1 DETAILED DESCRIPTION OF THE LOBBYING ACTIVITY	General lobbying of US Congress in support of education related appropriation projects. Work colleges lobbying services provided by Arent Fox LLC in the amount of \$15,516
Schedule C, Part II-B, Line 1 DETAILED DESCRIPTION OF THE LOBBYING ACTIVITY	General lobbying of US Congress in support of education related appropriation projects. Work colleges lobbying services provided by Arent Fox LLC in the amount of \$15,516

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -		DLN: 93493045016268	
SCHEDULE D (Form 990) Department of the Treasury Internal Revenue Service		Supplemental Financial Statements ► Complete if the organization answered "Yes," on 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 2016 Open to Public Inspection
Name of the organization BEREA COLLEGE				Employer identification number 61-0444650	
Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on 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" on Form 990, Part IV, line 7.					
1	Purpose(s) of conservation easements held by the organization (check all that apply) ☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area ☐ Protection of natural habitat ☐ Preservation of a certified historic structure ☐ Preservation of open space				
2	Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year				
a	Total number of conservation easements	Held at the End of the Year			
b	Total acreage restricted by conservation easements	2a			
c	Number of conservation easements on a certified historic structure included in (a)	2b			
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2c			
		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, handling of violations, and enforcing conservation easements during the year ►				
7	Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on 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 on Form 990, Part VIII, line 1		► \$ 1,409			
(ii) Assets included in Form 990, Part X		► \$ 4,437,745			
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 on Form 990, Part VIII, line 1				► \$
b	Assets included in Form 990, Part X				► \$
For Paperwork Reduction Act Notice, see the Instructions for Form 990.					
			Cat No 52283D	Schedule D (Form 990) 2016	

Part III

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

3

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

a

☒ Public exhibition

b

☒ Scholarly research

c

☒ Preservation for future generations

d

☐ Loan or exchange programs

e

☒ Other Education

4

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

5

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

☐ Yes☒ No

Part IV

Escrow and Custodial Arrangements.

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

1a

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

☐ Yes☐ No

b

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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21, 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" on 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	1,050,679,900	1,101,475,900	1,137,222,000	1,012,401,100	942,618,000
b Contributions	16,605,934	14,678,487	13,106,826	14,070,410	6,522,001
c Net investment earnings, gains, and losses	136,624,287	-12,863,902	1,808,305	158,965,378	109,819,370
d Grants or scholarships	42,588,310	40,212,459	38,323,520	36,004,678	34,616,959
e Other expenditures for facilities and programs	10,100,589	11,532,796	11,485,900	10,966,226	10,304,885
f Administrative expenses	860,922	865,330	851,811	1,243,984	1,636,427
g End of year balance	1,150,360,300	1,050,679,900	1,101,475,900	1,137,222,000	1,012,401,100

2

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

a

Board designated or quasi-endowment

45 14 %

b

Permanent endowment

32 43 %

c

Temporarily restricted endowment

22 43 %

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

3a

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

(i) unrelated organizations

3a(i)

No

(ii) related organizations

3a(ii)

No

b

If "Yes" on 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' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		3,335,938		3,335,938
b Buildings		291,332,752	94,358,213	196,974,539
c Leasehold improvements				
d Equipment		20,535,479	16,089,234	4,446,245
e Other		4,437,745		4,437,745
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				209,194,467

Schedule D (Form 990) 2016

Part VII

Investments—Other Securities. Complete if the organization answered 'Yes' on 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) SPECIAL OPPORTUNITIES	58,276,200	F
(B) REAL ESTATE	2,766,700	F
(C) HEDGE FUNDS	143,645,500	F
(D) Private Equity	47,929,100	F
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ▶	252,617,500	

Part VIII

Investments—Program Related. Complete if the organization answered 'Yes' on 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
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13) ▶		

Part IX

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

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

Part X

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
FUTURE PYMT LIAB FOR ANNUITIES	12,776,600
AGENCY FUNDS	660,872
REVOCABLE GIFT AGREEMENTS	61,000
WORKERS COMP - LONG TERM PORTION	120,000
INTEREST RATE SWAP	5,083,000
457(B) PLAN	276,547
Asset Retirement Obligation LT	982,501
Deferred Financing Expenses	-430,462
Capital Lease Obligations	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ▶	19,530,058

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' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	233,697,044
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	94,945,573
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	3,197,614
e	Add lines 2a through 2d	2e	98,143,187
3	Subtract line 2e from line 1	3	135,553,857
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	860,922
b	Other (Describe in Part XIII)	4b	5,354,317
c	Add lines 4a and 4b	4c	6,215,239
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	141,769,096

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

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

1	Total expenses and losses per audited financial statements	1	104,699,869
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	854,316
e	Add lines 2a through 2d	2e	854,316
3	Subtract line 2e from line 1	3	103,845,553
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	860,922
b	Other (Describe in Part XIII)	4b	3,676,734
c	Add lines 4a and 4b	4c	4,537,656
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	108,383,209

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
See Additional Data Table	

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

Return Reference	Explanation

Additional Data

Software ID: 16000421
Software Version: 2016v3.0
EIN: 61-0444650
Name: BERE A COLLEGE

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

1 (a) Description of Liability	(b) Book Value
FUTURE PYMT LIAB FOR ANNUITIES	12,776,600
AGENCY FUNDS	660,872
REVOCABLE GIFT AGREEMENTS	61,000
WORKERS COMP - LONG TERM PORTION	120,000
INTEREST RATE SWAP	5,083,000
457(B) PLAN	276,547
Asset Retirement Obligation LT	982,501
Deferred Financing Expenses	-430,462
Capital Lease Obligations	

Supplemental Information

Return Reference	Explanation
Schedule D, Part III, Line 4 Collections of art - description of collections	THE COLLEGE ART COLLECTION WAS ESTABLISHED IN 1935 AS A TEACHING COLLECTION WITH THE PURPOSE OF PROVIDING BEREА COLLEGE STUDENTS WITH THE BEST EXAMPLES OF ART AND ARTIFACTS FROM AROUND THE WORLD CURRENTLY, THE ART COLLECTION IS MADE UP OF MORE THAN 12,000 PIECES OF ART AND ARTIFACTS OF CULTURAL SIGNIFICANCE INCLUDED IN THE COLLECTION ARE PAINTINGS AND PRINTS BY EUROPEAN MASTERS, CONTEMPORARY POTTERY, APPALACHIAN TEXTILES, JAPANESE AND CHINESE PRINTS AND SCROLLS, COINS, MEDALS, AND JEWELRY, COSTUMES AND ACCESSORIES, DOLLS, TOYS, MUSICAL INSTRUMENTS, AND TOOLS AND WEAPONS THE BEREА COLLEGE ART COLLECTION IS MADE ACCESSIBLE TO THE CAMPUS AND SURROUNDING COMMUNITIES WITH THE GOAL OF PROVIDING RICH OPPORTUNITIES TO EXPERIENCE THE VISUAL ARTS FOR ALL OF THE COMMUNITIES THAT BEREА COLLEGE SERVES BEREА COLLEGE MAINTAINS AND MAKES AVAILABLE A COLLECTION OF ARTIFACTS TO SUPPORT TEACHING AND RESEARCH ON APPALACHIA THE APPALACHIAN ARTIFACTS COLLECTION CONTAINS NEARLY 3,000 OBJECTS DOCUMENTING LIFE IN THE REGION ARTIFACT COLLECTIONS INCLUDE MOUNTAIN REGION LIFE CIRCA 1850-1940, REGIONAL CRAFT TRADITIONS, ESPECIALLY TEXTILES, POTTERY AND WOODWORKING, STEREOTYPES OF APPALACHIAN PEOPLE, AND BEREА COLLEGE HISTORY

Supplemental Information

Return Reference	Explanation
Schedule D, Part V, Line 4 Intended uses of endowment funds	BEREA PROVIDES FROM ITS ENDOWMENT AND OTHER SOURCES, A TUITION PROMISE SCHOLARSHIP FOR EVERY ADMITTED STUDENT EACH YEAR, MEANING THAT NO STUDENT EVER PAYS TUITION IN ADDITION TO ACADEMIC REQUIREMENTS FOR ADMISSION, THERE ARE ALSO FINANCIAL ELIGIBILITY REQUIREMENTS FOR ADMISSION, SINCE THE COLLEGE SEEKS TO SERVE ACADEMICALLY PROMISING STUDENTS WHO CANNOT AFFORD THE COST OF HIGHER EDUCATION NEARLY 70 PERCENT OF THE ANNUAL ENDOWMENT SPENDABLE RETURN IS USED TO FUND THESE TUITION PROMISE SCHOLARSHIPS AND OTHER DIRECT FINANCIAL AID TO STUDENTS STUDENTS ATTENDING THE COLLEGE RECEIVE ON AVERAGE SCHOLARSHIPS AND GRANT AID ADDING UP TO MORE THAN 92 PERCENT OF THEIR ANNUAL COST OF ATTENDANCE THE USE OF THE SPENDABLE RETURN FROM DONOR-RESTRICTED ENDOWMENTS OR TRUE ENDOWMENT FUNDS ARE NORMALLY ESTABLISHED BY THE DONOR AND ACCEPTED BY THE COLLEGE IN AN ENDOWMENT FUND AGREEMENT MOST OF BEREAS TRUE ENDOWMENTS ARE RESTRICTED TO SUPPORT THE COST OF EDUCATION (KNOWN AS TUITION TO OTHER SCHOOLS), OR TO PROVIDE DIRECT FINANCIAL AID TO STUDENTS TO HELP PAY ROOM AND BOARD IN OTHER CASES, SOME ENDOWMENTS ARE MORE RESTRICTIVE FOR EXAMPLE, THE ANNUAL SPENDABLE RETURN FROM ONE OF BEREAS ENDOWMENT FUNDS SUPPORTS A PROGRAM ON CAMPUS THAT PROVIDES A LAPTOP COMPUTER TO EVERY STUDENT ANOTHER ENDOWMENT FUND GOES BEYOND THE CAMPUS COMMUNITY ITSELF BY PROVIDING OUTREACH SUPPORT TO OTHER NON-PROFIT ORGANIZATIONS IN UNDER-SERVED RURAL APPALACHIA THIS ENDOWMENT FUND HELPS THE COLLEGE CARRY OUT ITS EIGHTH GREAT COMMITMENT OF SERVING APPALACHIA THROUGH EDUCATION AND OTHER APPROPRIATE MEANS

Supplemental Information

Return Reference	Explanation
Schedule D, Part X, Line 2 FIN 48 (ASC 740) footnote	BEREA COLLEGE HAS A DETERMINATION FROM THE INTERNAL REVENUE SERVICE THAT IT IS A NOT-FOR-PROFIT ORGANIZATION EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. HOWEVER, THE COLLEGE IS SUBJECT TO FEDERAL INCOME TAX ON ANY UNRELATED BUSINESS INCOME. NO PROVISION FOR INCOME TAX HAS BEEN MADE IN THE ACCOMPANYING FINANCIAL STATEMENTS. GAAP REQUIRES THE COLLEGE TO EVALUATE TAX POSITIONS TAKEN BY THE COLLEGE AND RECOGNIZE A TAX LIABILITY (OR ASSET) IF THE COLLEGE HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD BE SUSTAINED UPON EXAMINATION BY THE IRS. THE COLLEGE HAS ANALYZED THE TAX POSITIONS TAKEN BY THE COLLEGE AND HAS CONCLUDED THAT THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OF A LIABILITY (OR ASSET) OR DISCLOSURE IN THE FINANCIAL STATEMENTS. THE COLLEGE IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS, HOWEVER THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIODS IN PROGRESS. THE COLLEGE BELIEVES IT IS NO LONGER SUBJECT TO INCOME EXAMINATIONS FOR YEARS PRIOR TO 2014.

Supplemental Information

Return Reference	Explanation
Schedule D, Part XI, Line 2(d) Other revenues in audited financial statements not in form 990	Change in annuity payment liability of annuity contracts - -2304702 Change in funds held i n trust by others - 2234000 Interest rate swaps - 2414000 Cost of sales - 551357 Rental ex penses - 302959

Supplemental Information	
Return Reference	Explanation
Schedule D, Part XI, Line 4(b) Other revenues in form 990 not in audited financial statements	Payments to annuitants - 1677583 Student aid grants - 3676734

Supplemental Information

Return Reference	Explanation
Schedule D, Part XII, Line 2(d) Other expenses in audited financial statements not in form 990	Cost of sales - 551357 Rental Expenses - 302959

Supplemental Information	
Return Reference	Explanation
Schedule D, Part XII, Line 4(b) Other expenses in form 990 not in audited financial statements	Student aid grants - 3676734

SCHEDULE E (Form 990 or 990-EZ)	Schools ► Complete if the organization answered "Yes" on 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
		2016
	Department of the Treasury Name of the organization BEREA COLLEGE	Employer identification number 61-0444650

Part I		YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	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?	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		No
4	Does the organization maintain the following?		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	Yes	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	Yes	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	Yes	
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain If you need more space, use Part II	Yes	
5	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?		No
b	Admissions policies?		No
c	Employment of faculty or administrative staff?		No
d	Scholarships or other financial assistance?		No
e	Educational policies?		No
f	Use of facilities?		No
g	Athletic programs?		No
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain If you need more space, use Part II		No
6a	Does the organization receive any financial aid or assistance from a governmental agency?	Yes	
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either line 6a or line 6b, explain on Part II		No
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	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 RACIALLY NONDISCRIMINATORY POLICY	THIS NEWSPAPER/BROADCAST MEDIA PUBLICATION REQUIREMENT IS NOT APPLICABLE TO BEREA COLLEGE BECAUSE IT CUSTOMARILY DRAWS A SUBSTANTIAL PERCENTAGE OF STUDENTS FROM A LARGE PORTION OF THE SOUTH CENTRAL AND SOUTHEASTERN UNITED STATES AND FOLLOWS A RACIALLY NONDISCRIMINATORY POLICY AS TO ITS STUDENTS. ADDITIONALLY, IT CURRENTLY ENROLLS MEANINGFUL NUMBERS OF RACIAL AND ETHNIC MINORITIES. THE COLLEGE'S PROMOTIONAL AND RECRUITING EFFORTS ARE PURPOSEFULLY DESIGNED TO INFORM PROSPECTIVE STUDENTS OF ITS NONDISCRIMINATORY POLICY AND THE RACIAL AND ETHNIC DIVERSITY OF THE SCHOOL.
Schedule E, Part I, Line 6(a) FINANCIAL AID OR ASSISTANCE FROM A GOVERNMENT	BEREA COLLEGE RECEIVES FEDERAL STUDENT AID ON BEHALF OF ENROLLED STUDENTS. THE COLLEGE ALSO RECEIVES AN APPROPRIATION THROUGH ITS DESIGNATION AS A WORK COLLEGE.

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No 1545-0047

2016

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

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

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

Name of the organization
BEREA COLLEGE

Employer identification number

61-0444650

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

1 For grantmakers. Does the organization maintain records to substantiate the amount of 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			183,847,496
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	0			183,847,496

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)							
(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 separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A)* ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons with Respect to Certain Foreign Corporations (see Instructions for Form 5471)* ☒ Yes ☐ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, 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 separately file Form 5713, International Boycott Report (see Instructions for Form 5713)* ☐ 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).

Return Reference	Explanation
Schedule F, Part I, Line 2 Procedures for monitoring use of grant funds	The College occasionally provides assistance to international students traveling to the US to attend Berea College. Funds used to provide travel assistance are paid from the spendable return of an endowed fund, received by a donor. The account is monitored by the Center for International Education and all funds not used in one fiscal year are then carried over to the next fiscal year. Once a student has expressed a need for travel assistance, the Center for International Education will review the student's initial application to validate need. A student can be awarded the full cost of the travel or only receive a portion. The Center for International Education will make the travel arrangements on behalf of the student. A student can only receive travel assistance once. By donor request, the student is not made aware of the help received until he/she graduates. The student's name and country is also sent to the Development Office, who will also notify the donor of funds used. The student's name, country, and year that funding was received, is also kept on record at the Center for International Education.

Return Reference	Explanation
Schedule F, Part I, Line 2 PROCEDURES FOR MONITORING USE OF GRANT FUNDS	The College occasionally provides assistance to international students traveling to the US to attend Berea College Funds used to provide travel assistance are paid from the spendable return of an endowed fund, received by a donor The account is monitored by the Center for International Education and all funds not used in one fiscal year are then carried over to the next fiscal year Once a student has expressed a need for travel assistance, the Center for International Education will review the student's initial application to validate need A student can be awarded the full cost of the travel or only receive a portion The Center for International Education will make the travel arrangements on behalf of the student A student can only receive travel assistance once By donor request, the student is not made aware of the help received until he/she graduates The student's name and country is also sent to the Development Office, who will also notify the donor of funds used The student's name, country, and year that funding was received, is also kept on record at the Center for International Education

Additional Data

Software ID: 16000421

Software Version: 2016v3.0

EIN: 61-0444650

Name: BERE A 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			Investments		178,135,000
Europe (Including Iceland and Greenland)			Investments		5,155,000
Central America and the Caribbean			Program Services	INSTRUCTION	115,694

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
Europe (Including Iceland and Greenland)			Program Services	INSTRUCTION	128,115
Sub-Saharan Africa			Program Services	INSTRUCTION	22,040
Central America and the Caribbean			Program Services	STUDY ABROAD	8,561

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
East Asia and the Pacific			Program Services	STUDY ABROAD	55,279
Europe (Including Iceland and Greenland)			Program Services	STUDY ABROAD	151,929
North America (Canada & Mexico only)			Program Services	STUDY ABROAD	14,960

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
Russia and Neighboring States			Program Services	STUDY ABROAD	7,726
South America			Program Services	STUDY ABROAD	23,092
South Asia			Program Services	STUDY ABROAD	3,400

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
Sub-Saharan Africa			Program Services	STUDY ABROAD	5,700
Middle East and North Africa			Program Services	STUDY ABROAD	21,000

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -		DLN: 93493045016268		
SCHEDULE G (Form 990 or 990-EZ)		Supplemental Information Regarding Fundraising or Gaming Activities			OMB No 1545-0047	
Department of the Treasury Internal Revenue Service		Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a ▶ Attach to Form 990 or Form 990-EZ. ▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990 .			2016 Open to Public Inspection	
Name of the organization BEREA COLLEGE				Employer identification number 61-0444650		
Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.						
1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.						
a ☒ Mail solicitations		e ☒ Solicitation of non-government grants				
b ☒ Internet and email solicitations		f ☒ Solicitation of government grants				
c ☒ Phone solicitations		g ☐ Special fundraising events				
d ☒ In-person solicitations						
2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☒ Yes ☐ No						
b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.						
(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 AMERGENT 9 CENTENNIAL DR PEABODY, MA 01960	DONOR AND ACQUISITION AND RETENTION		No		473,375	-473,375
2 ADVISORY BOARD CO PO BOX 79461 BALTIMORE, MD 212790461	RESEARCH, CONSULTING AND MANAGEMENT SERVICES		No		21,500	-21,500
3 Alexander Haas Martin and Partners Inc 3520 Piedmont Rd NE Ste 300 Atlanta, GA 30305	Consulting Services		No		18,806	-18,806
4 Thomas A Chaves 1001 Kennedy Ct Jeffersonville, PA 19403	Consulting Services		No		20,562	-20,562
5						
6						
7						
8						
9						
10						
Total ▶				0	534,243	-534,243
3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.						
AK, AL, AR, CA, CO, CT, FL, GA, HI, IL, KS, KY, LA, MA, MD, ME, MI, MN, MO, MS, ND, NH, NJ, NM, NV, NY, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WI, WV, NC						
For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Cat No 50083H Schedule G (Form 990 or 990-EZ) 2016						

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

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

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

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

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

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

b If "No," explain _____

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

b If "Yes," explain _____

11 Does the organization conduct gaming activities with nonmembers?	☐ Yes ☐ No						
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	☐ Yes ☐ No						
13 Indicate the percentage of gaming activity conducted in							
a The organization's facility	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">13a</td> <td style="width: 70%;"></td> <td style="width: 20%; text-align: right;">%</td> </tr> <tr> <td style="text-align: center;">13b</td> <td></td> <td style="text-align: right;">%</td> </tr> </table>	13a		%	13b		%
13a		%					
13b		%					
b An outside facility							
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records							
Name ►							
Address ►							
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?	☐ Yes ☐ No						
b If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$							
c If "Yes," enter name and address of the third party							
Name ►							
Address ►							
16 Gaming manager information							
Name ►							
Gaming manager compensation ► \$							
Description of services provided ►							
☐ Director/officer ☐ Employee ☐ Independent contractor							
17 Mandatory distributions							
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?							
☐ Yes ☐ No							
b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$							

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

Return Reference	Explanation
Schedule G, Part I, Line 2b(ii) Describe the custody or control arrangement	AMERGENT-NA,ADVISORY BOARD CO -NA,
Schedule G, Part I, Line 2b(v) payment of fees or payment of expenses	AMERGENT-DONOR ACQUISITION AND RETENTION,ADVISORY BOARD CO -RESEARCH, PERFORMANCE TECHNOLOGIES AND CONSULTING AND MANAGEMENT SERVICES,ALEXANDER HAAS MARTIN AND PARTNERS, INC -CONSULTING SERVICES,

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493045016268

Schedule I
(Form 990)

OMB No 1545-0047

2016

Open to Public Inspection

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," on 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.

Name of the organization
BEREA COLLEGE

Employer identification number
61-0444650

Part I

General Information on Grants and Assistance

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

☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II

Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on 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
See Additional Data Table							
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 51

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" on Form 990, Part IV, line 22

Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) SCHOLARSHIPS/STUDENT AID GRANTS- THE AMOUNT OF FULL TUITION SCHOLARSHIPS FOR THE FISCAL YEAR WAS \$42,826,950	1612	3,676,734			
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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
Schedule I, Part I, Line 2 Procedures for monitoring use of grant funds	ALL GRANT APPLICATIONS ARE KEPT IN STORAGE FOR SEVEN YEARS PREVIOUSLY UNFUNDED APPLICANTS FOR GRANT MONIES FROM BERE A COLLEGE APPALACHIAN FUND (BCAF) FOLLOW CRITERIA AND A FORMAT WHICH ARE CLEARLY STATED ON THE PROGRAM WEBSITE HTTP //WWW BERE A EDU/APPALACHIANFUND/APPLYINGFORGRANT ASP PREVIOUSLY FUNDED APPLICANTS MUST PROVIDE A DETAILED REPORT ON THE USE OF THE PREVIOUS YEAR'S GRANT FUNDING THIS FORMAT AND CRITERIA ARE LOCATED ON THE SAME LOCATION OF THE BCAF WEBSITE IN ADDITION, THE BCAF SPONSORS A GRANTEE CONFERENCE EACH SPRING WHEN ALL GRANTEES FOR THAT YEAR MEET AND CONDUCT PUBLIC PRESENTATIONS OF THEIR GRANT FUNDED WORK THE BCAF IS IN REGULAR CONTACT WITH GRANTEES THROUGHOUT THE YEAR, VISITING EACH NEW GRANTEE AND REPEAT GRANTEES WHERE POSSIBLE The staff of Grow Appalachia, including the director and two assistant directors, all individually review funding proposals from the potential partner sites for quality of programming, outreach activities and budget line items This staff then meet as a group and discuss each proposal and either approve them as submitted, reject them out of hand, accept them conditionally asking for clarification or request more information to allow a sound decision When the information requests are met the staff meet again and either accept or reject the proposal Grow Appalachia also has an advisory board consisting of college and non-college members who are kept informed of Grow Appalachia's activities and program direction and who then offer advice and counsel for the program FEDERAL, STATE, INSTITUTIONAL AND OTHER GRANTS ARE AWARDED TO STUDENTS BASED ON FINANCIAL INFORMATION GAINED FROM THE FREE APPLICATION FOR FEDERAL STUDENT AID (FAFSA) THAT IS COMPLETED EACH YEAR A THIRD-PARTY SOFTWARE VENDOR PROVIDES THE FEDERAL REGULATIONS BY WHICH GRANTS ARE GIVEN THE FAFSA INFORMATION COMES FROM ELECTRONIC FILES WHICH ARE PASSWORD PROTECTED ALL STUDENT APPLICATIONS FOR GRANTS ARE STORED ELECTRONICALLY AND ARE PASSWORD PROTECTED DISBURSEMENTS ARE REVIEWED DAILY TO INSURE ACCURACY

Additional Data

Software ID: 16000421
Software Version: 2016v3.0
EIN: 61-0444650
Name: BEREА COLLEGE

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Alderson Community Food Hub 109 Cherry Ave Alderson, WV 24910	45-2576670	501(C)(3)	13,731				Support of organization working to improve general welfare within the appalachian region
American Cancer Society 100 Ireland Way Ste 300 Birmingham, AL 35205	64-0329009	501(C)(3)	10,000				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Appalachian NE-TN Resource Conservation and Development Council 3211 N Roan St Johnson City, TN 37601	62-1590577	501(C)(3)	32,612				Support of organization working to improve general welfare within the appalachian region
Appalachian Sustainable Development 121 Russell Rd Abingdon, VA 24210	31-1445533	501(C)(3)	55,962				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Bethany House Abuse Center PO Box 864 Somerset, KY 42502	61-1276558	501(C)(3)	20,000				Support of organization working to improve general welfare within the appalachian region
Bluegrass Domestic Violence Program PO Box 5590 Lexington, KY 40516	20-1965942	501(C)(3)	23,950				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Bobtown Arts Inc 132 Smith Lane Berea, KY 40403	46-3632757	501(C)(3)	6,000				Support of organization working to improve general welfare within the appalachian region
Breathitt County Extension Office PO Box 612 Jackson, KY 41339	61-1064851	Ky State Govt Entity	24,530				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Children's Center of the Cumberlands PO Box 4314 Oneida, TN 37841	62-1873070	501(C)(3)	19,000				Support of organization working to improve general welfare within the appalachian region
Community Food Initiatives 94 Columbus Rd Athens, OH 45701	31-1375388	501(C)(3)	11,150				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Cooperative Christian Ministry Inc 2124 Cumberland Ave Middlesboro, KY 40965	61-0957969	501(C)(3)	6,000				Support of organization working to improve general welfare within the appalachian region
County of Wise PO Box 1308 Wise, VA 24293	54-6001688	VA State Govt Entity	8,775				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Cowan Community Action Group 85 Sturgill Branch Whitesburg, KY 41858	61-1396831	501(C)(3)	37,655				Support of organization working to improve general welfare within the appalachian region
Eastern Kentucky Child Care Coalition PO Box 267 Berea, KY 40403	61-1180221	501(C)(3)	8,000				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Episcopal Diocese of Lexington 635 Maxwelton Court Lexington, KY 40508	61-0536772	501(C)(3)	7,000				Support of organization working to improve general welfare within the appalachian region
First Baptist Church of Corbin 401 N Laurel Ave Corbin, KY 40701	61-0449617	501(C)(3)	5,700				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
High Rocks Educational Corp HC 64 Box 438 Hillsboro, WV 24946	55-0743755	501(C)(3)	66,488				Support of organization working to improve general welfare within the appalachian region
Highland Educational Project PO Box 204 Welch, WV 24801	55-0544741	501(C)(3)	13,940				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Hindman Settlement School 71 Center St Hindman, KY 41822	61-0447248	501(C)(3)	71,349				Support of organization working to improve general welfare within the appalachian region
Hope's Wings 351 Issac Lane Richmond, KY 40475	20-4496496	501(C)(3)	6,000				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Hospice Care Plus 208 Kidd Dr Berea, KY 40403	31-1038258	501(C)(3)	18,000				Support of organization working to improve general welfare within the appalachian region
Hospice of the Bluegrass 57 Dennis Sandlin Md Cove Hazard, KY 41701	61-0978097	501(C)(3)	8,000				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Hospitality House of the Boone Area Inc 338 Brook Hollow Rd Boone, NC 28607	56-1442966	501(C)(3)	17,663				Support of organization working to improve general welfare within the appalachian region
Judis Place for Kids Inc 128 South College St Pikeville, KY 41501	61-1366084	501(C)(3)	15,750				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Kentucky Appalachian Artisan 16 West Main St Hindman, KY 41822	61-1369294	501(C)(3)	9,000				Support of organization working to improve general welfare within the appalachian region
Kentucky Environmental Foundation PO Box 467 Berea, KY 40403	61-1199616	501(C)(3)	18,267				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Kentucky Highlands Community Development Corp PO Box 1738 London, KY 40743	61-1253192	501(C)(3)	5,000				Support of organization working to improve general welfare within the appalachian region
Laurel County African American Heritage Center Inc 119 Short St London, KY 40741	87-0722953	501(C)(3)	50,319				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Lincoln Memorial University 6965 Cumberland Gap Pkwy Harrogate, TN 37752	62-0479542	501(C)(3)	15,035				Support of organization working to improve general welfare within the appalachian region
Linwood Community Daycare PO Box 720 Slatyfork, WV 26291	46-1033746	501(C)(3)	18,934				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Magoffin County Cooperative Extension Service PO Box 349 Salyersville, KY 41465	61-1052799	501(C)(3)	9,145				Support of organization working to improve general welfare within the appalachian region
New Libery Baptist Sunday 300 Collins St Richmond, KY 40475	26-0664637	501(C)(3)	5,000				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
New Opportunity School 204 Chestnut St Berea, KY 40403	61-1323868	501(C)(3)	25,000				Support of organization working to improve general welfare within the appalachian region
Owsley County Board of Education RR3 Box 340 Booneville, KY 41314	61-6001246	Ky State Govt Entity	9,930				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Pine Mountain Settlement School 36 Hwy 510 Bledsoe, KY 40810	61-0444789	501(C)(3)	56,060				Support of organization working to improve general welfare within the appalachian region
Red Bird Mission 70 Queendale Ctr Beverly, KY 40913	61-0674373	501(C)(3)	23,673				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Red Bird Mountain Medical Center 53 Queendale Center Beverly, KY 40913	61-0945454	501(C)(3)	11,000				Support of organization working to improve general welfare within the appalachian region
Roman Catholic Diocese of Lexington 203 South Central Ave Lexington, KY 42501	61-1132894	501(C)(3)	6,000				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Rural Appalachian Improvement League Inc 300 Front Street Mullens, WV 25882	55-0784597	501(C)(3)	19,950				Support of organization working to improve general welfare within the appalachian region
Rural Resources Inc 2870 Holley Creek Rd Greeneville, TN 37745	62-1546161	501(C)(3)	15,444				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Scott Christian Care Center PO Box 5373 Oneida, TN 37841	45-3574908	501(C)(3)	105,868				Support of organization working to improve general welfare within the appalachian region
Shelter Society Inc 211 Litton Rd Onieda, TN 37841	62-1661162	501(C)(3)	7,000				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Sprouting Hope Inc PO Box 1811 Marion, VA 24354	47-1753506	501(C)(3)	31,000				Support of organization working to improve general welfare within the appalachian region
St Vincent Mission Inc PO Box 232 David, KY 41616	61-0961940	501(C)(3)	26,500				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Step by Step Inc 1701 Fifth Ave Charleston, WV 25312	55-0746556	501(C)(3)	86,415				Support of organization working to improve general welfare within the appalachian region
Surgery on Sunday Inc PO Box8578 Lexington, KY 40533	20-3187452	501(C)(3)	5,000				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
The Childrens Home Society of West Virginia Inc 1422 Kanawha Blvd E Charleston, WV 25301	55-0360199	501(C)(3)	5,000				Support of organization working to improve general welfare within the appalachian region
The David School PO Box 1 David, KY 41616	31-0889471	501(C)(3)	44,551				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
UK Diabetes in Children 219 Sturgill Development Bldg Lexington, KY 40506	61-6001218	Ky State Govt Entity	18,000				Support of organization working to improve general welfare within the appalachian region
Williamson Health & Wellness Center PO Box 722 Williamson, WV 25661	45-2849701	Ky State Govt Entity	9,782				Support of organization working to improve general welfare within the appalachian region

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
Wolfe County Extension District Board PO Box 146 Campton, KY 41301	75-3203591	Ky State Govt Entity	23,390				Support of organization working to improve general welfare within the appalachian region

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" on 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

2015

Open to Public Inspection

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

Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on 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	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?	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 on 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?		No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?		No
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.		No
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization?		No
b Any related organization? If "Yes," on line 5a or 5b, describe in Part III.		No
6 For persons listed on 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?		No
b Any related organization? If "Yes," on line 6a or 6b, describe in Part III.		No
7 For persons listed on 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.		No
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.		No
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

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 on 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 on prior Form 990
		Base (i) compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 ROELOFS LYLE D PRESIDENT	(i)	314,873 ----- 0	0 ----- 0	22,800 ----- 0	21,200 ----- 0	26,856 ----- 0	385,729 ----- 0	0 ----- 0
	(ii)							
2 WILSON II JUDGE B SECRETARY/GENERAL COUNSEL	(i)	237,056 ----- 0	0 ----- 0	0 ----- 0	19,142 ----- 0	19,190 ----- 0	275,388 ----- 0	0 ----- 0
	(ii)							
3 BERRY CHAD ACADEMIC VP & DEAN OF FACULTY	(i)	177,788 ----- 0	0 ----- 0	4,200 ----- 0	14,793 ----- 0	11,493 ----- 0	208,274 ----- 0	0 ----- 0
	(ii)							
4 DOUGLAS BERNADINE VICE PRESIDENT OF AUMNI AND COLLEGE RELATIONS	(i)	176,120 ----- 0	0 ----- 0	0 ----- 0	14,122 ----- 0	9,804 ----- 0	200,046 ----- 0	0 ----- 0
	(ii)							
5 AMBURGEY JEFFREY S VICE PRESIDENT FOR FINANCE	(i)	165,001 ----- 0	0 ----- 0	0 ----- 0	13,608 ----- 0	15,354 ----- 0	193,963 ----- 0	0 ----- 0
	(ii)							
6 SINGLETON DERRICK VP OPERATIONS & SUSTAINABILITY	(i)	161,948 ----- 0	0 ----- 0	0 ----- 0	13,439 ----- 0	19,370 ----- 0	194,757 ----- 0	0 ----- 0
	(ii)							
7 CHEN HUAPEI CHIEF INFORMATION OFFICER	(i)	151,436 ----- 0	0 ----- 0	0 ----- 0	12,428 ----- 0	8,456 ----- 0	172,320 ----- 0	0 ----- 0
	(ii)							
8 KENNISON MONICA CHAIR OF NURSING	(i)	136,533 ----- 0	0 ----- 0	0 ----- 0	11,418 ----- 0	20,134 ----- 0	168,085 ----- 0	0 ----- 0
	(ii)							

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
Schedule J, Part I, Line 1a Travel for companions	THE EMPLOYMENT AGREEMENT FOR THE VICE PRESIDENT FOR FINANCE ALLOWS FOR THE REIMBURSEMENT OF TRAVEL EXPENSES FOR AN INDIVIDUAL ACCOMPANYING THE VICE PRESIDENT DURING TRAVEL TO PROVIDE ASSISTANCE NEEDED DUE TO PHYSICAL DISABILITIES. CURRENTLY, THE PRIMARY PERSON PROVIDING THIS ASSISTANCE IS THE SPOUSE OF THE VICE PRESIDENT, HOWEVER THIS ASSISTANCE IS NOT LIMITED TO A PARTICULAR INDIVIDUAL. SPOUSAL TRAVEL IS NOT TREATED AS A TAXABLE BENEFIT.
Schedule J, Part I, Line 1a Housing allowance or residence for personal use	THE PRESIDENT OF BEREA COLLEGE IS REQUIRED TO LIVE IN CAMPUS PROVIDED HOUSING TO ALLOW THE PRESIDENT TO BE AVAILABLE FOR ALL COLLEGE AND CAMPUS NEEDS, AND IN ORDER TO HOST OFFICIAL MEETINGS AND EVENTS. PURSUANT TO IRC 119, THE PRESIDENT'S HOUSING HAS NOT BEEN TREATED AS TAXABLE INCOME.
Schedule J, Part I, Line 1a Personal services	BEREA COLLEGE IS RESPONSIBLE FOR FURNISHING AND MAINTAINING THE HOUSE FOR THE PRESIDENT. THE PRESIDENT RECEIVES HOUSEKEEPING AND CHEF SERVICES WHEN PREPARING FOR OFFICIAL MEETINGS AND EVENTS.

Schedule K
(Form 990)

Department of the Treasury
Internal Revenue Service
Name of the organization
BEREA COLLEGE

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

2016

Open to Public Inspection

Employer identification number
61-0444650

Part I Bond Issues											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A CITY OF BERA KENTUCKY (SCHEDULE 1)	61-6001787	083536BE1	12-11-2003	10,240,000	VARIOUS CAPITAL PROJECTS & REFUND BONDS ISSUED 3/16/1994		X		X		X
B CITY OF BERA KENTUCKY (SCHEDULE 1)	61-6001787		12-29-2010	7,330,000	REFUND BONDS ISSUED 1997, 1998 AND 2000 FOR VARIOUS CAPITAL PROJECTS		X		X		X
C CITY OF BERA KENTUCKY (SCHEDULE 1)	61-6001787		09-21-2012	10,000,000	CONSTRUCT RESIDENCE HALL AND REFUND BONDS ISSUED 2008 FOR RENOVATION		X		X		X
D COUNTY OF GARRARD KENTUCKY (SCHEDULE 1)	61-6000835		12-27-2012	7,621,900	REFUND BONDS ISSUED 2003 FOR VARIOUS CAPITAL PROJECTS		X		X		X

Part II		Proceeds							
		A		B		C		D	
1	Amount of bonds retired	4,120,000		6,125,000		4,553,484		2,623,070	
2	Amount of bonds legally defeased	0		0		0		0	
3	Total proceeds of issue	10,253,342		7,330,000		10,002,493		7,621,900	
4	Gross proceeds in reserve funds	0		0		0		0	
5	Capitalized interest from proceeds	0		0		0		0	
6	Proceeds in refunding escrows	0		0		0		0	
7	Issuance costs from proceeds	0		0		0		0	
8	Credit enhancement from proceeds	0		0		0		0	
9	Working capital expenditures from proceeds	0		0		0		0	
10	Capital expenditures from proceeds	5,017,092		0		6,673,881		0	
11	Other spent proceeds	5,236,250		7,330,000		3,328,612		7,621,900	
12	Other unspent proceeds	0		0		0		0	
13	Year of substantial completion	2004		2010		2013		2013	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?	X		X		X			X
15	Were the bonds issued as part of an advance refunding issue?		X		X		X	X	
16	Has the final allocation of proceeds been made?	X		X		X		X	
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X		X	

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

Part III

Private Business Use (Continued)

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

Part IV

Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X		X		X
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?					X			
b Exception to rebate?			X				X	
c No rebate due?	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		X		X
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	X			X		X		X
b Name of provider	NEED NAME OF PROVIDER							
c Term of hedge	2600 %							
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

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

Part V Procedures To Undertake Corrective Action

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

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation
Schedule K, Part II, Line 3 Proceeds include the following investment earnings amounts	Schedule 1 Column A \$13,342 Column C \$2,493

Return Reference	Explanation
Schedule K, Part III, Line 3a Management Contract	Schedule 1, Column B The College allows an outside food service provider to operate a cafe in one of the buildings included in the bond-financed property The contract satisfies the safe harbor provisions of IRS Revenue Procedure 97-13 and therefore does not give rise to private business use

Return Reference	Explanation
Schedule K, Part III, Line 4 College Post Office	Schedule 1, Column B The College leases 1,284 square feet to the United States Postal Service at the rate of \$150 per month for the operation of a college post office

Return Reference	Explanation
Schedule K, Part IV, Line 2c County of Garrard, Kentucky	Schedule 1, Column D There were no investment of proceeds, therefore, no refund calculation required

Return Reference	Explanation
Schedule K, Part IV, Line 2c CITY OF BEREA, KENTUCKY	Schedule 2, Column B There were no investment of proceeds, therefore, no refund calculation required

Return Reference	Explanation
Schedule K, Part IV, Line 2c COUNTY OF ESTILL, KENTUCKY	Schedule 2, Column A There were no investment of proceeds, therefore, no refund calculation required

Return Reference	Explanation
Schedule K, Part IV, Line 2c City of Berea, Kentucky	Schedule 1, Column B There were no investment of proceeds, therefore, no refund calculation required

Return Reference	Explanation
Schedule K, Part IV, Line 2c COLUMN A	Issuer name CITY OF BEREA, KENTUCKY (SCHEDULE 1) The calculation for computing no rebate due was performed on 10/29/2008

Schedule K
(Form 990)

Department of the Treasury
Internal Revenue Service
Name of the organization
BEREA COLLEGE

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

2016

Open to Public Inspection

Employer identification number
61-0444650

Part I Bond Issues											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A COUNTY OF ESTILL KENTUCKY (SCHEDULE 2)	61-6000826	29755CAV1	04-10-2013	8,945,000	REFUND BONDS ISSUED 2003 FOR VARIOUS CAPITAL PROJECTS		X		X		X
B CITY OF BERA KENTUCKY (SCHEDULE 2)	61-6001787		05-12-2015	6,435,000	REFUND BONDS ISSUED 9/27/2005 FOR CENTRAL HEAT PLANT AND VARIOUS CAPITAL PROJECTS		X		X		X

Part II		Proceeds							
		A		B		C		D	
1	Amount of bonds retired	210,000		1,175,573					
2	Amount of bonds legally defeased	0		0					
3	Total proceeds of issue	8,978,676		6,435,000					
4	Gross proceeds in reserve funds	0		0					
5	Capitalized interest from proceeds	0		0					
6	Proceeds in refunding escrows	0		0					
7	Issuance costs from proceeds	97,143		0					
8	Credit enhancement from proceeds	0		0					
9	Working capital expenditures from proceeds	0		0					
10	Capital expenditures from proceeds	0		0					
11	Other spent proceeds	8,881,533		6,435,000					
12	Other unspent proceeds	0		0					
13	Year of substantial completion	2013		2015					
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?	X		X					
15	Were the bonds issued as part of an advance refunding issue?		X		X				
16	Has the final allocation of proceeds been made?	X		X					
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X					

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

Part III Private Business Use (Continued)

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

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, 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							
b Exception to rebate?								
c No rebate due?			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		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X				
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X				
7 Has the organization established written procedures to monitor the requirements of section 148? . . .	X		X					

Part V Procedures To Undertake Corrective Action

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

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

Schedule 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

2016

Open to Public Inspection

Name of the organization
BEREA COLLEGE

Employer identification number
61-0444650

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

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) LAUREN ROELOFS	PRESIDENT'S SPOUSE	62,138	SALARY LAUREN ROELOFS IS THE SPOUSE OF PRESIDENT LYLE D ROELOFS AND IS EMPLOYED BY BEREА COLLEGE AS SPECIAL ASSISTANT TO THE PRESIDENT COMPENSATION AND BENEFITS ARE DETERMINED BY THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES DUTIES INCLUDE SUPERVISE AND BE RESPONSIBLE FOR USE OF THE PRESIDENT'S HOME AND EXTENDING HOSPITALITY TO STUDENTS, FACULTY, STAFF, ALUMNI, TRUSTEES AND VISITORS TO CAMPUS, MANAGE THE EXPENDITURE OF ALL FUNDS ALLOCATED FOR THE PRESIDENT'S HOME, ASSIST THE PRESIDENT IN BUILDING POSITIVE RELATIONSHIPS WITHIN THE COLLEGE COMMUNITY AND THE CITIZENS OF BEREА AND MADISON COUNTY, TRAVEL WITH THE PRESIDENT ON MATTERS OF OFFICIAL COLLEGE BUSINESS, AND ASSIST THE PRESIDENT, AS APPROPRIATE, IN THE CULTIVATION OF GIFTS TO THE COLLEGE THROUGH PRIVATE DONORS, FOUNDATIONS AND BUSINESS ORGANIZATIONS		No
(2) JACKIE BURNSIDE	VICE PRESIDENT FOR LABOR AND STUDENT LIFE'S SPOUSE	108,046	SALARY JACKIE BURNSIDE IS THE SPOUSE OF VICE PRESIDENT FOR LABOR AND STUDENT LIFE VIRGIL BURNSIDE AND IS EMPLOYED BY BEREА COLLEGE AS A PROFESSOR OF SOCIOLOGY COMPENSATION AND BENEFITS ARE DETERMINED BY THE ACADEMIC VICE PRESIDENT AND DEAN OF THE FACULTY		No
(3) LISA BERRY	ACADEMIC VICE PRESIDENT AND DEAN OF FACULTY'S SPOUSE	74,341	SALARY LISA BERRY IS THE SPOUSE OF ACADEMIC VICE PRESIDENT AND DEAN OF FACULTY CHAD BERRY AND IS EMPLOYED BY BEREА COLLEGE AS A GIFT OFFICER COMPENSATION AND BENEFITS ARE DETERMINED BY THE VICE PRESIDENT ALUMNI AND COLLEGE RELATIONS		No

Part V Supplemental Information

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

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

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493045016268

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
BEREA COLLEGE

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

2016

Open to Public Inspection

Employer identification number
61-0444650

Part I	Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art—Works of art	X	1	1,409	Market value
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications	X		6,371	Market value
5	Clothing and household goods	X		845	Market value
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded	X	68	950,428	Market value
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution—Historic structures				
14	Qualified conservation contribution—Other				
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts	X	5	4,202	Market value
23	Scientific specimens				
24	Archeological artifacts				
25	Other ► (TOOLS)	X	6	51,218	Market value
26	Other ► (FORESTRY OPERATIONS TRIP)	X	1	11,600	Market value
27	Other ► (LOOM)	X	1	4,900	Market value
28	Other ► (VARIOUS)	X	3	1,256	Market value
29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement	29			1
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
Schedule M, Part I Explanations of reporting method for number of contributions	Art - Works of art - Number of contributions received Books and publications - Reporting the number of contributions received Clothing and household goods - Number of contributions received Historical artifacts - Number of contributions received Securities - Publicly traded - Number of contributions received

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization
BEREA COLLEGE

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

2016

Open to Public Inspection

Employer identification number

61-0444650

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 1 ORGANIZATION'S MISSION	(CONTINUED FORM 990, PART III, LINE 1) BEREA COLLEGE DEMONSTRATES WHAT THE WORLD CAN BE LIKE WHEN INDIVIDUALS LIVE OUT A COMMITMENT OF IMPARTIAL LOVE BUILT UPON A SIMPLE TENET GOD HAS MADE OF ONE BLOOD ALL PEOPLES OF THE EARTH BEREA'S PRIMARY SERVICE AREA IS KENTUCKY AND THE SOUTHERN APPALACHIAN REGION, FROM WHICH IT DRAWS BETWEEN 70 AND 80 PERCENT OF ITS STUDENTS EACH YEAR THE BALANCE COME FROM 40-PLUS STATES AND 70-PLUS COUNTRIES, REPRESENTING A RICH DIVERSITY OF COLORS, CULTURES, AND FAITHS ALMOST 40 PERCENT OF STUDENTS ARE OF COLOR, AND MORE THAN 60 PERCENT OF FIRST-YEAR STUDENTS COME FROM FAMILIES WHERE NEITHER PARENT HAS A COLLEGE DEGREE IN ADDITION, MORE THAN 60 PERCENT OF ENTERING STUDENTS HAVE AN EXPECTED FAMILY CONTRIBUTION (EFC) OF \$0, MEANING THE FAMILY CAN PROVIDE NO MONIES TOWARD THE COST OF EDUCATION, HENCE, APPROXIMATELY 98 PERCENT OF BEREA COLLEGE'S DOMESTIC STUDENTS ARE PELL GRANT ELIGIBLE AS A FUNDAMENTAL AND INTEGRAL PART OF BEREA'S COLLEGE'S MISSION AND EXEMPT PURPOSE, COST OF TUITION PROMISE SCHOLARSHIPS (NO BEREA STUDENT PAYS TUITION) ARE FUNDED DIRECTLY FROM THE SPENDABLE RETURN ON THE COLLEGE'S ENDOWMENT THIS AMOUNTS TO BETWEEN 70-75 PERCENT OF THE NET EDUCATIONAL AND GENERAL OPERATING BUDGET CONTRIBUTIONS FROM DONORS TO BEREA'S ANNUAL FUND PROVIDE ANOTHER 10 PERCENT OF THE BUDGET IN ADDITION TO THE TUITION PROMISE SCHOLARSHIPS FOR EVERY ADMITTED STUDENT, BEREA COLLEGE ALSO PROVIDES INSTITUTIONAL GRANT AID TO ASSIST STUDENTS WITH HOUSING, MEALS, BOOKS, AND SUPPLIES BEREA COLLEGE IS NATIONALLY RECOGNIZED FOR ACADEMICS AND FOR SERVICE-LEARNING, RECENTLY RANKED THE #1 LIBERAL ARTS COLLEGE FOR 2017 BY WASHINGTON MONTHLY MAGAZINE FOR ITS CONTRIBUTIONS TO THE PUBLIC GOOD IT OFFERS RIGOROUS UNDERGRADUATE ACADEMIC PROGRAMS LEADING TO BACHELOR OF ARTS AND BACHELOR OF SCIENCE DEGREES IN 32 FIELDS AS ONE OF EIGHT FEDERALLY RECOGNIZED WORK COLLEGES IN THE UNITED STATES, BEREA REQUIRES ALL STUDENTS TO WORK A MINIMUM OF TEN HOURS PER WEEK STUDENTS RECEIVE PAYMENT FOR THEIR WORK THAT IS USED TO HELP PAY FOR HOUSING, MEALS, BOOKS, AND SUPPLIES IN AN ATMOSPHERE OF DEMOCRATIC LIVING EMPHASIZING THE DIGNITY OF ALL WORK, BEREA STUDENTS ARE EMPLOYED IN MORE THAN 120 AREAS ON CAMPUS PROVIDING ESSENTIAL WORK TO OPERATE THE COLLEGE AS A COMPLEMENT THEIR ACADEMIC LEARNING, EACH STUDENT LEARNS USEFUL SKILLS AND DEVELOPS A STRONG WORK ETHIC, ATTRIBUTES THAT POTENTIAL EMPLOYERS VALUE AS WELL

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 4d Description of other program services	(Expenses \$ 10,136,305 including grants of \$(Revenue \$ 868,816) ACADEMIC SUPPORT - INCLUDES EXPENDITURES FOR THE ACADEMIC VICE PRESIDENT AND DEAN OF FACULTY'S OFFICE, LIBRARY, MEDIA SERVICES, STUDENT LAPTOP COMPUTER PROGRAM, AND OTHER RELATED ACTIVITIES THAT SUPPORT THE INSTRUCTIONAL MISSION OF THE COLLEGE

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 4d Description of other program services	(Expenses \$ 9,850,044 including grants of \$(Revenue \$ 8,648,486) RESIDENCE HALLS AND DINING SERVICE FOR STUDENTS

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 4d Description of other program services	(Expenses \$ 4,603,579 including grants of \$(Revenue \$ 3,530,250) STUDENT INDUSTRIES COST OF OPERATIONS (EXCLUDING COST OF SALES) WHICH PROVIDE LABOR OPPORTUNITIES FOR STUDENTS

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 4d Description of other program services	(Expenses \$ 3,676,734 including grants of \$ 3,676,734)(Revenue \$ 3,409,262) STUDENT AID-EX PENDITURES FOR SCHOLARSHIPS, GRANTS AND AWARDS TO STUDENTS EXPENSES REPORTED INCLUDE PRIM ARILY DIRECT STUDENT AID TO ASSIST WITH ROOM AND BOARD, BOOKS AND SUPPLIES IN ADDITION, A LL DEGREE-SEEKING BEREA COLLEGE STUDENTS RECEIVE A FULL-TUITION SCHOLARSHIP, ALSO KNOWN AS A COST OF EDUCATION SCHOLARSHIP, THAT IS FUNDED PRIMARILY FROM THE SPENDABLE RETURN FROM THE ENDOWMENT THE AMOUNT OF FULL-TUITION SCHOLARSHIPS FOR THE FISCAL YEAR WAS \$42,826,950 THESE EXPENSES ARE PRIMARILY INCLUDED IN THE AREAS OF INSTRUCTION, STUDENT SERVICES, ACA DEMIC SUPPORT, ETC

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 1a RESPONSIBILITY OF EXECUTIVE COMMITTEE	THE EXECUTIVE COMMITTEE SHALL CONSIST OF THE CHAIR OF THE BOARD, THE VICE CHAIR, AND THE CHAIR OF EACH STANDING COMMITTEE PROVIDED FOR IN SECTION 12.1 OF THE BYLAWS. THE PRESIDENT OF THE COLLEGE SHALL BE AN EX OFFICIO MEMBER WITHOUT VOTE. IT SHALL BETWEEN MEETINGS OF THE BOARD HAVE ALL THE POWERS AND DUTIES OF THE BOARD, EXCEPT THAT THE EXECUTIVE COMMITTEE SHALL NOT HAVE POWER TO REMOVE OR ELECT A TRUSTEE OR THE PRESIDENT OF THE COLLEGE. AT EACH MEETING OF THE BOARD IT SHALL SUBMIT A REPORT OF ALL ACTIONS TAKEN BY IT SINCE THE PRECEDING MEETING OF THE BOARD, AND A SUMMARY OF SUCH REPORT SHALL BE RECORDED IN THE MINUTES OF THE BOARD.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 11b Review of form 990 by governing body	FORM 990 IS REVIEWED BY A SUBCOMMITTEE APPOINTED BY THE AUDIT COMMITTEE OF THE BOARD OF TRUSTEES THE REVIEW OCCURS IN JANUARY AND FEBRUARY OF EACH YEAR AND INCLUDES AT LEAST ONE CONFERENCE CALL FOR DISCUSSION FORM 990 IS DISTRIBUTED TO THE FULL BOARD OF TRUSTEES PRIOR TO THE FILING DATE OF THE FORM 990

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 12c Conflict of interest policy	BEREA COLLEGE (THE COLLEGE) MAINTAINS A CONFLICT OF INTEREST POLICY APPLICABLE TO TRUSTEES AND INSTITUTIONAL OFFICERS. ALL TRUSTEES AND INSTITUTIONAL OFFICERS RECEIVE COPIES OF THE POLICY AND A DISCLOSURE STATEMENT ON AN ANNUAL BASIS. THE DISCLOSURE STATEMENT MUST BE COMPLETED BY ALL TRUSTEES AND OFFICERS REGARDLESS OF THE PRESENCE OF A CONFLICT. IN ADDITION TO THE ANNUAL DISCLOSURE, THE POLICY REQUIRES THE DISCLOSURE STATEMENT TO BE UPDATED WHENEVER THE TRUSTEE OR OFFICER BECOMES AWARE OF A NEW OR ANTICIPATED CONFLICT OF INTEREST TRANSACTION THAT HAS NOT BEEN PREVIOUSLY REPORTED. DISCLOSURE STATEMENTS ARE FORWARDED BY THE VICE PRESIDENT FOR FINANCE TO THE PRESIDENT OF THE COLLEGE AND THE CHAIR OF THE AUDIT COMMITTEE OF THE BOARD OF TRUSTEES. ANY CONFLICT OF INTEREST TRANSACTION OR OTHER MATTER REPORTED BY A TRUSTEE OR OFFICER IS THEN ADDRESSED IN ACCORDANCE WITH THE POLICY. ANY TRUSTEE OR OFFICER WHO HAS ENGAGED IN OR ANTICIPATES A RELATIONSHIP OR TRANSACTION CONSTITUTING A CONFLICT OF INTEREST TRANSACTION SHALL REFRAIN FROM PARTICIPATING IN CONSIDERATION OF ANY RELATIONSHIP OR PROPOSED TRANSACTION INVOLVING SUCH CONFLICT OF INTEREST TRANSACTION UNTIL THE AUDIT COMMITTEE OR BOARD OF TRUSTEES APPROVES SUCH PARTICIPATION IN WRITING. A TRUSTEE INVOLVED WITH SUCH A CONFLICT OF INTEREST TRANSACTION SHALL NOT VOTE NOR BE PRESENT AT THE TIME OF ANY VOTE BY THE BOARD OF TRUSTEES OR ANY COMMITTEE THEREOF CONCERNING THE RELATIONSHIP OR TRANSACTION. AN OFFICER INVOLVED WITH SUCH A CONFLICT OF INTEREST TRANSACTION SHALL NOT EXERCISE CONTRACT OR SUPERVISORY AUTHORITY CONCERNING THE PARTICULAR RELATIONSHIP OR TRANSACTION. A SEPARATE CONFLICT OF INTEREST POLICY IS APPLICABLE TO ALL EMPLOYEES OF THE COLLEGE. THE POLICY IS DISTRIBUTED TO NEW EMPLOYEES UPON HIRE AND TO ALL EMPLOYEES ANNUALLY VIA E-MAIL. ANY EMPLOYEE WHO HAS OR WHOSE RELATIVE HAS A SUBSTANTIAL INTEREST IN A CONTRACT, SALE, PURCHASE OR OTHER TRANSACTION BY OR WITH THE COLLEGE MUST MAKE KNOWN THAT INTEREST ON THE APPROPRIATE DISCLOSURE FORM PROVIDED BY THE COLLEGE. ALL COMPLETED DISCLOSURE FORMS ARE REVIEWED BY THE ADMINISTRATIVE COMMITTEE OF THE COLLEGE FOR DETERMINATION OF A CONFLICT OF INTEREST. ALL INSTANCES REPORTED ARE FORWARDED TO THE AUDIT COMMITTEE OF THE BOARD OF TRUSTEES FOR REVIEW.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 15a Process to establish compensation of top management official	PRESIDENT'S COMPENSATION ANALYSIS AND DETERMINATION IN THE SPRING OF EACH YEAR, A COMPARATIVE ANALYSIS IS PREPARED CONSISTING OF PRESIDENTIAL AND OFFICER SALARIES AND BENEFITS AT THE COLLEGE'S FRAME OF REFERENCE BENCHMARK INSTITUTIONS COMPRISED OF 26 INDEPENDENT COLLEGES AND UNIVERSITIES WHICH HAVE OPERATIONAL, PROGRAMMATIC AND BUDGETARY SIMILARITIES TO BEREA COLLEGE. THIS INFORMATION IS COMPILED FROM DATA COLLECTED THROUGH THE ADMINISTRATIVE COMPENSATION SURVEY CONDUCTED ANNUALLY BY THE COLLEGE AND UNIVERSITY PERSONNEL ASSOCIATION (CUPA). EVERY FOUR YEARS, A SEPARATE SURVEY IS SENT TO THE FRAME OF REFERENCE INSTITUTIONS TO GATHER ADDITIONAL INFORMATION. AN ANALYSIS IS ALSO PREPARED THAT COMPARES THE SALARIES OF THE COLLEGE'S PRESIDENT AND OTHER OFFICERS TO THOSE OF A LARGER GROUP (APPROXIMATELY 95 INSTITUTIONS) OF INDEPENDENT, BACCALAUREATE, GENERAL AND LIBERAL ARTS COLLEGES AND UNIVERSITIES. CONCURRENTLY, THE CHAIR OF THE BOARD UNDERTAKES AN ANNUAL ASSESSMENT OF THE PRESIDENT'S PERFORMANCE. EVERY THREE TO FOUR YEARS, THE CHAIR CONDUCTS A COMPREHENSIVE EVALUATION OF THE PRESIDENT. THE BENCHMARK SALARY DATA IS TRANSMITTED TO THE CHAIR AND THE VICE CHAIR OF THE BOARD OF TRUSTEES. THE PRESIDENT PREPARES A SELF-ASSESSMENT THAT IS DISCUSSED WITH THE CHAIR AND SHARED WITH ALL MEMBERS OF THE BOARD OF TRUSTEES. THE CHAIR THEN DEVELOPS A RECOMMENDATION CONCERNING THE PRESIDENT'S SALARY AND BENEFITS IN THE CONTEXT OF THE COLLEGE'S ENTIRE BUDGET PROCESS USING THE ABOVE INFORMATION ALONG WITH HISTORICAL SALARY AND BENEFIT DATA FOR THE PRESIDENT AND ANY OTHER EXTERNAL RESOURCES THAT ARE AVAILABLE. THE CHAIR NEXT REPORTS TO THE EXECUTIVE COMMITTEE (FUNCTIONING AS THE COMPENSATION COMMITTEE) OF THE BOARD OF TRUSTEES ON THE PRESIDENT'S PERFORMANCE ASSESSMENT AND PRESENTS ALL OF THE BENCHMARK AND HISTORICAL SALARY INFORMATION, TOGETHER WITH THE CHAIR'S RECOMMENDATION ON THE SETTING OF THE PRESIDENT'S COMPENSATION FOR THE COMING YEAR. THE EXECUTIVE COMMITTEE THEN REVIEWS ALL OF THE FOREGOING INFORMATION TOGETHER WITH THE CHAIR'S REPORT AND PREPARES ITS OWN RECOMMENDATION. AT ITS APRIL MEETING, IN EXECUTIVE SESSION, THE BOARD CONSIDERS THE CHAIR'S REPORT CONCERNING ALL OF THIS INFORMATION AND THE RECOMMENDATION OF THE EXECUTIVE COMMITTEE. FOLLOWING DISCUSSION, THE BOARD ADOPTS A RESOLUTION SETTING THE PRESIDENT'S NEW COMPENSATION LEVELS FOR THE NEXT FISCAL YEAR, BEGINNING ON JULY 1ST.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 15b Process to establish compensation of other employees	COMPENSATION ANALYSIS AND DETERMINATION FOR THE SUBORDINATE OFFICERS OF THE COLLEGE FOLLOWING THE SAME TIMELINE AND UTILIZING THE SAME COMPARATIVE DATA OUTLINED ABOVE, THE PRESIDENT PREPARES COMPENSATION RECOMMENDATIONS FOR THE COLLEGE'S SUBORDINATE OFFICERS IN THE CONTEXT OF EACH OFFICER'S HISTORICAL SALARY AND BENEFIT INFORMATION AND THE PRESIDENT'S ASSESSMENT OF EACH OFFICER'S PERFORMANCE DURING THE PRECEDING YEAR. THE PRESIDENT THEN MEETS WITH THE CHAIR AND VICE CHAIR OF THE BOARD TO PRESENT THE COMPENSATION RECOMMENDATIONS FOR EACH OFFICER. THE PRESIDENT'S ASSESSMENT OF EACH OFFICER'S PERFORMANCE AS WELL AS THE COMPARATIVE AND HISTORICAL SALARY AND BENEFIT INFORMATION IS SHARED WITH THE CHAIR AND VICE CHAIR FOR REVIEW AND POSSIBLE ADJUSTMENT IN THE CONTEXT OF THE COLLEGE'S ENTIRE BUDGET PROCESS. AT EACH APRIL MEETING OF THE EXECUTIVE COMMITTEE, THE PRESIDENT PRESENTS COMPENSATION RECOMMENDATIONS FOR EACH OFFICER ALONG WITH A SUMMARY OF THE COMPARATIVE AND HISTORICAL INFORMATION OUTLINED ABOVE TOGETHER WITH BRIEF COMMENTS ON EACH OFFICER'S PERFORMANCE. THE EXECUTIVE COMMITTEE DISCUSSES THESE RECOMMENDATIONS AND, BY RESOLUTION, APPROVES OR MODIFIES THE PRESIDENT'S RECOMMENDATIONS. THESE RECOMMENDATIONS, AS APPROVED BY THE EXECUTIVE COMMITTEE, ARE THEN PRESENTED TO THE FULL BOARD AT ITS APRIL MEETING FOR FINAL REVIEW AND ACTION.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 19 Required documents available to the public	THE COLLEGE'S GOVERNING DOCUMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST THE COLLEGE'S CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE VIA THE WEBSITE

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VIII, Line 2f Other Program Service Revenue	Printing Services - Total Revenue 120145, Related or Exempt Function Revenue , Unrelated Business Revenue 120145, Revenue Excluded from Tax Under Sections 512, 513, or 514 , Water and Timber Sales - Total Revenue 168033, Related or Exempt Function Revenue , Unrelated Business Revenue 168033, Revenue Excluded from Tax Under Sections 512, 513, or 514 , Indirect Cost Elimination - Total Revenue -2601903, Related or Exempt Function Revenue -2601903, Unrelated Business Revenue , Revenue Excluded from Tax Under Sections 512, 513, or 514 , Other - Total Revenue 4055943, Related or Exempt Function Revenue 4055943, Unrelated Business Revenue , Revenue Excluded from Tax Under Sections 512, 513, or 514 ,

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VIII, Line 11d Other Miscellaneous Revenue	Other - Total Revenue 301366, Related or Exempt Function Revenue 298366, Unrelated Business Revenue 3000, Revenue Excluded from Tax Under Sections 512, 513, or 514 ,

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part XI, Line 9 Other changes in net assets or fund balances	change in annuity payment liability of annuity contracts - -2304702, change in funds held in trust by others - 2234000, annuity payments - -1677583, interest rate swaps - 2414000,

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

2016

Open to Public Inspection

Name of the organization
BEREA COLLEGE

Employer identification number
61-0444650

Part I

Identification of Disregarded Entities Complete if the organization answered "Yes" 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
(1)BEREA INTERCHANGE DEVELOPMENT CORP STE 220 LINCOLN HALL BEREA, KY 40404 61-1124566	HOLDS LAND	KY	501(c)(2)		BEREA COLLEGE	Yes	

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) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

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.

See Additional Data Table

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

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

Yes

No

1a

No

1b

No

1c

No

1d

No

1e

No

1f

No

1g

No

1h

No

1i

No

1j

No

1k

No

1l

No

1m

No

1n

No

1o

No

1p

No

1q

No

1r

No

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

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.

[illegible]

Part VII **Supplemental Information**

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

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

Additional Data

Software ID: 16000421
Software Version: 2016v3.0
EIN: 61-0444650
Name: BERE A COLLEGE

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
(1) 3 TRUSTS	N/A	CA	NA	Trust					No
(1) 6 TRUSTS	N/A	KY	NA	Trust					No
(2) 5 TRUSTS	N/A	CT	NA	Trust					No
(3) 11 TRUSTS	N/A	OH	NA	Trust					No
(4) 4 TRUSTS	N/A	VA	NA	Trust					No
(5) 1 TRUST	N/A	MI	NA	Trust					No
(6) 4 TRUSTS	N/A	FL	NA	Trust					No
(7) 1 TRUST	N/A	IN	NA	Trust					No
(8) 5 TRUSTS	N/A	GA	NA	Trust					No
(9) 1 TRUST	N/A	CO	NA	Trust					No
(10) 1 TRUST	N/A	MD	NA	Trust					No
(11) 2 TRUSTS	N/A	NC	NA	Trust					No
(12) 1 TRUST	N/A	NY	NA	Trust					No
(13) 1 TRUST	N/A	ME	NA	Trust					No
(14) 1 TRUST	N/A	TN	NA	Trust					No

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
(16) 1 TRUST	N/A	IA	NA	Trust					No
(1) 1 TRUST	N/A	LA	NA	Trust					No
(2) 1 TRUST	N/A	MS	NA	Trust					No
(3) 1 TRUST	N/A	AZ	NA	Trust					No
(4) 2 TRUSTS	N/A	IL	NA	Trust					No
(5) 1 TRUST	N/A	MN	NA	Trust					No
(6) 1 TRUST	N/A	MO	NA	Trust					No
(7) 1 TRUST	N/A	PA	NA	Trust					No