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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2017

Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 07-01-2017 , and ending 06-30-2018

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
BEREA COLLEGE

Doing business as

Number and street (or P O box if mail is not delivered to street address) | Room/suite
LINCOLN HALL 220

City or town, state or province, country, and ZIP or foreign postal code
BEREA, KY 40404

D Employer identification number
61-0444650

E Telephone number
(859) 985-3082

G Gross receipts $ 292,239,069

F Name and address of principal officer
JEFFREY S AMBURGEY
LINCOLN HALL 220
BEREA, KY 40404

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

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

J Website: ▶ WWW BEREA EDU

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

L Year of formation 1855

M State of legal domicile KY

Part I Summary

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

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

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	31
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	31
5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	**5**	1,041
6	Total number of volunteers (estimate if necessary)	**6**	631
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	369,662
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	3,869

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	76,548,667	81,566,950
9	Program service revenue (Part VIII, line 2g)	18,966,734	19,613,453
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	45,019,684	64,967,800
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,234,011	1,376,017
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	141,769,096	167,524,220
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	4,844,251	3,889,294
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	49,944,843	54,808,951
16a	Professional fundraising fees (Part IX, column (A), line 11e)	534,243	542,657
b	Total fundraising expenses (Part IX, column (D), line 25) ▶5,472,987		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	53,059,872	62,367,834
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	108,383,209	121,608,736
19	Revenue less expenses Subtract line 18 from line 12	33,385,887	45,915,484

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,543,965,338	1,559,945,348
21	Total liabilities (Part X, line 26)	79,823,349	73,372,687
22	Net assets or fund balances Subtract line 21 from line 20	1,464,141,989	1,486,572,661

Part II Signature Block

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

Sign Here

****** 2019-02-18
Signature of officer Date

JEFFREY S AMBURGEY VICE PRESIDENT FOR FINANCE
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Rachel Spurlock	Rachel Spurlock			P00520729

Firm's name ▶ CROWE LLP — Firm's EIN ▶ 35-0921680

Firm's address ▶ 9600 Brownsboro Road Suite 400
Louisville, KY 402411122 — Phone no (502) 326-3996

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

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 $ 30,786,165 including grants of $ 587,054) (Revenue $ 665,872)
See Additional Data

4b (Code) (Expenses $ 28,240,850 including grants of $) (Revenue $ 520,595)
See Additional Data

4c (Code) (Expenses $ 11,637,487 including grants of $) (Revenue $ 1,167,782)
See Additional Data

See Additional Data Table

4d Other program services (Describe in Schedule O)
(Expenses $ 29,584,494 including grants of $ 3,302,240) (Revenue $ 17,199,469)

4e **Total program service expenses ▶** 100,248,996

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		No
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	Yes	
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? *If "Yes," complete Schedule H*	**20a**		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	**20b**		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**	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? *If "Yes," complete Schedule I, Parts I and III*	**22**	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K If "No," go to line 25a*	**24a**	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		No
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**	Yes	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**	Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**	Yes	
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

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

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

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	**1a**	653		
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	**1b**	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	**1c**		Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	1,041		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	**2b**		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	**3a**		Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .	**3b**		Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . .	**4a**			No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	**5a**			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	**5c**			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	**6a**			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		Yes	
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	**7f**			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**			
9a	Did the sponsoring organization make any taxable distributions under section 4966? . . .	**9a**			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . .	**9b**			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O	**13a**			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**			No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	**14b**			

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	31		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	1b	31		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3			No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			No
6	Did the organization have members or stockholders?	6			No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?	8a		Yes	
b	Each committee with authority to act on behalf of the governing body?	8b		Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9			No

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

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

Section C. Disclosure

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

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 BEREA, KY 40404 (859) 985-3082

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

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

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										
1b Sub-Total ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶								2,300,113	0	372,008

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 ▶ 33

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
CMTA CONSULTING ENGINEERS INC 2429 MEMBERS WAY LEXINGTON, KY 40504	ARCHITECTURAL SERVICES	1,652,172
LUCKETT & FARLEY ARCHITECTS ENGINEERS & CONSTRUCTION MGRS 737 S 3RD ST LOUISVILLE, KY 40202	ARCHITECTURAL SERVICES	1,084,242
BRETT CONSTRUCTION COMPANY 354 WALLER AVE LEXINGTON, KY 40504	ARCHITECTURAL SERVICES	948,694
THE BALLINGER COMPANY 833 CHESTNUT ST PHILADELPHIA, PA 19107	ARCHITECTURAL SERVICES	781,441
HEALTH HELP INC ESTILL STREET BEREA, KY 40403	HEALTH SERVICES	628,932

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 16

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . .	1a			
	b Membership dues . .	1b			
	c Fundraising events . .	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e	32,900,949		
	f All other contributions, gifts, grants, and similar amounts not included above	1f	48,666,001		
	g Noncash contributions included in lines 1a-1f $ 1,292,905				
	h **Total.** Add lines 1a-1f . . . . . ▶		81,566,950		
Program Service Revenue		Business Code			
	2a Residence/Dining Sev Rev	721310	8,834,540	8,834,540	
	b Grants for Educ Fees	611710	3,100,000	3,100,000	
	c Boone Tavern	721110	3,575,816	3,575,816	
	d Fees/Ins Pd by Students	611710	1,385,929	1,385,929	
	e Income from Agriculture Farm Lab	900099	493,017	493,017	
	f All other program service revenue		2,224,151	1,878,748	345,403	0
	g **Total.** Add lines 2a–2f . . . . ▶		19,613,453			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		29,377,798		24,259	29,353,539
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties . . . . . ▶		22,283			22,283
		(i) Real	(ii) Personal			
	6a Gross rents	518,353				
	b Less rental expenses	308,443				
	c Rental income or (loss)	209,910	0			
	d Net rental income or (loss) . . . . . ▶		209,910			209,910
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	159,416,919	14,942			
	b Less cost or other basis and sales expenses	123,831,262	10,597			
	c Gain or (loss)	35,585,657	4,345			
	d Net gain or (loss) . . . . . ▶		35,590,002			35,590,002
	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	587,283				
	b Less cost of goods sold . . b	564,547				
	c Net income or (loss) from sales of inventory . . ▶		22,736			22,736
	Miscellaneous Revenue	Business Code				
	11a Child Dev Lab	624410	629,616			629,616
	b Admin Cost Allowance	900099	64,961	64,961		
	c Gift Annuity Administration	900099	205,804			205,804
	d All other revenue		220,707	220,707	0	0
	e **Total.** Add lines 11a–11d . . . . . ▶		1,121,088			
	12 Total revenue. See Instructions . . . . . ▶		167,524,220	19,553,718	369,662	66,033,890

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) Fundraisingexpenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	587,054	587,054		
2 Grants and other assistance to domestic individuals See Part IV, line 22	3,302,240	3,302,240		
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	2,056,956	631,358	1,201,803	223,795
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	264,240	121,931	64,031	78,278
7 Other salaries and wages	42,263,461	34,445,908	4,950,832	2,866,721
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	2,578,106	2,057,215	329,766	191,125
9 Other employee benefits	4,860,933	3,878,810	621,763	360,360
10 Payroll taxes	2,785,255	2,222,510	356,263	206,482
11 Fees for services (non-employees)				
a Management				
b Legal	68,693		68,693	
c Accounting	151,137		151,137	
d Lobbying	21,996	21,996		
e Professional fundraising services See Part IV, line 17	542,657			542,657
f Investment management fees	855,394		855,394	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	478,168	478,168	0	0
12 Advertising and promotion	152,989	110,116	42,873	
13 Office expenses	1,064,980	962,308	90,357	12,315
14 Information technology	1,807,301		1,807,301	
15 Royalties . .				
16 Occupancy	5,060,167	4,715,459	287,937	56,771
17 Travel	1,925,747	1,728,163	103,309	94,275
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .				
19 Conferences, conventions, and meetings	75,751	19,468	48,161	8,122
20 Interest	1,179,196	1,007,711	168,393	3,092
21 Payments to affiliates				
22 Depreciation, depletion, and amortization . .	8,422,272	7,952,920	318,282	151,070
23 Insurance . . .	480,245	145,560	330,201	4,484
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	18,729,317	18,729,317		
b Residence Halls and Food Service	6,162,559	6,162,559		
c Repairs & Maintenance	5,368,997	4,745,661	556,345	66,991
d Boone Tavern	3,424,741	3,424,741		
e All other expenses	6,938,184	2,797,823	3,533,912	606,449
25 **Total functional expenses.** Add lines 1 through 24e	121,608,736	100,248,996	15,886,753	5,472,987
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		1	
	2	Savings and temporary cash investments	77,870,619	2	58,462,357
	3	Pledges and grants receivable, net	42,438,582	3	62,080,242
	4	Accounts receivable, net	888,613	4	1,578,118
	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	1,207,698	8	1,267,481
	9	Prepaid expenses and deferred charges	1,919,899	9	2,451,061
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D — 10a: 297,089,185			
	b	Less accumulated depreciation — 10b: 118,742,492	209,194,467	10c	178,346,693
	11	Investments—publicly traded securities	956,247,500	11	1,022,806,400
	12	Investments—other securities See Part IV, line 11	252,617,500	12	230,804,300
	13	Investments—program-related See Part IV, line 11	1,073,867	13	975,043
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11	506,593	15	1,173,653
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	1,543,965,338	16	1,559,945,348
Liabilities	17	Accounts payable and accrued expenses	17,417,775	17	15,537,012
	18	Grants payable		18	
	19	Deferred revenue	150,743	19	231,208
	20	Tax-exempt bond liabilities	42,724,773	20	38,536,807
	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	0
	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	19,530,058	25	19,067,660
	26	**Total liabilities.** Add lines 17 through 25	79,823,349	26	73,372,687
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	655,286,392	27	645,909,879
	28	Temporarily restricted net assets	509,531,257	28	534,022,354
	29	Permanently restricted net assets	299,324,340	29	306,640,428
		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	1,464,141,989	33	1,486,572,661
	34	Total liabilities and net assets/fund balances	1,543,965,338	34	1,559,945,348

Part XI Reconcilliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	167,524,220
2	Total expenses (must equal Part IX, column (A), line 25)	2	121,608,736
3	Revenue less expenses Subtract line 2 from line 1	3	45,915,484
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,464,141,989
5	Net unrealized gains (losses) on investments	5	14,664,878
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	-38,149,690
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,486,572,661

Part XII Financial Statements and Reporting

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

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

Additional Data

Software ID: 17005876
Software Version: 2017v2.2
EIN: 61-0444650
Name: BEREA COLLEGE

Form 990 (2017)

Form 990, Part III, Line 4a:

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 4b:

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

Form 990, Part III, Line 4c:

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

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

(Code)	(Expenses $ 11,608,961	including grants of $	) (Revenue $	1,655,175)

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

(Code)	(Expenses $ 9,822,179	including grants of $	) (Revenue $	8,868,478)

RESIDENCE HALLS AND DINING SERVICE FOR STUDENTS

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

(Code) (Expenses $ 4,861,514 including grants of $) (Revenue $ 3,575,816)

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

(Code) (Expenses $ 3,291,840 including grants of $ 3,302,240) (Revenue $ 3,100,000)

STUDENT AID-EXPENDITURES FOR SCHOLARSHIPS, GRANTS AND AWARDS TO STUDENTS EXPENSES REPORTED INCLUDE PRIMARILY DIRECT STUDENT AID TO ASSIST WITH ROOM AND BOARD, BOOKS AND SUPPLIES IN ADDITION, ALL DEGREE-SEEKING BEREA COLLEGE STUDENTS RECEIVE A FULL-TUITION SCHOLARSHIP, ALSO KNOWN AS A COST OF EDUCATION SCHOLARSHIP, THAT IS FUNDED PRIMARILY FROM THE SPENDABLE RETURN FROM THE ENDOWMENT THE AMOUNT OF FULL-TUITION SCHOLARSHIPS FOR THE FISCAL YEAR WAS $44,602,700 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 1 0	X		X				0	0	0
YAHNG ROBERT T VICE CHAIR	4 0 0	X		X				0	0	0
ALLUMSVICKI E TRUSTEE	2 0 0	X						0	0	0
ARMSTRONG CELESTE TRUSTEE	2 0 0	X						0	0	0
BEASON CHARLOTTE F TRUSTEE	2 0 0	X						0	0	0
BLADE VANCE TRUSTEE	2 0 0	X						0	0	0
BLAIR NANCY TRUSTEE (PARTIAL YEAR)	3 0 0	X						0	0	0
BONNYMAN ANNE BERRY TRUSTEE	2 0 0	X						0	0	0
BRIDY JOSEPH JOHN TRUSTEE	2 0 0	X						0	0	0
CALDWELL SCOTT TRUSTEE (PARTIAL YEAR)	2 0 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	20 0	X						0	0	0
CROWE CHARLES TRUSTEE	20 0	X						0	0	0
CULBRETH M ELIZABETH TRUSTEE	20 0	X						0	0	0
FLEMING JOHN E TRUSTEE	20 0	X						0	0	0
FLOWERS MICHAEL D TRUSTEE	20 0	X						0	0	0
HALL DONNA S TRUSTEE	20 0	X						0	0	0
HAWKS ROBERT F TRUSTEE	20 0	X						0	0	0
JENKINS SCOTT M TRUSTEE	30 0	X						0	0	0
JENNINGS GLENN R TRUSTEE	20 10	X						0	0	0
JOHNSON SHAWN C D TRUSTEE	30 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			
LAMPTON NANCY TRUSTEE	20 0	X						0	0	0
LOWE JR EUGENE Y TRUSTEE	30 0	X						0	0	0
OLINGER BETTY H TRUSTEE	20 0	X						0	0	0
ORR DOUGLAS M TRUSTEE	30 0	X						0	0	0
PHILLIPS THOMAS W TRUSTEE	30 0	X						0	0	0
RICHARDSON WILLIAM B TRUSTEE	20 10	X						0	0	0
ROOP DENNIS R TRUSTEE	20 0	X						0	0	0
SEABURY II CHARLES WARD TRUSTEE	20 0	X						0	0	0
SHELTON DAVID E TRUSTEE	20 0	X						0	0	0
SLOAN DAVID TRUSTEE	20 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			
THOMPSON TYLER S TRUSTEE	30 10	X						0	0	0
TUAN ROCKY S TRUSTEE	20 0	X						0	0	0
ZEIGLER STEPHANIE BOWLING TRUSTEE	30 10	X						0	0	0
ROELOFS LYLE D PRESIDENT	60 0 10			X				341,181	0	48,761
WILSON II JUDGE B SECRETARY/GENERAL COUNSEL	40 0 10			X				241,221	0	38,388
BERRY CHAD ACADEMIC VP & DEAN OF FACULTY	50 0 20			X				182,566	0	26,100
DOUGLAS BERNADINE VICE PRESIDENT OF ALUMNI AND COLLEGE RELATIONS	50 0 0			X				177,318	0	26,666
AMBURGEY JEFFREY S VICE PRESIDENT FOR FINANCE	50 0 10			X				167,210	0	29,061
SINGLETON DERRICK VP OPERATIONS & SUSTAINABILITY	50 0 10			X				166,680	0	32,730
BURNSIDE VIRGIL VP LABOR AND STUDENT LIFE	50 0 0			X				129,116	0	16,934

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 0			X				117,466	0	20,017
THOMPSON TERI VP STRATEGIC INITIATIVES	50 0 0			X				91,704	0	14,170
ASANTE SYLVIA DEAN OF LABOR (PARTIAL YEAR)	50 0 0			X				24,411	0	4,059
CHEN HUAPEI CHIEF INFORMATION OFFICER	40 0 0					X		153,609	0	20,480
KENNISON MONICA CHAIR OF NURSING	40 0 0					X		143,152	0	31,907
HACKBERT PETER PROFESSOR/CO-DIR OF EPG	40 0 0					X		134,462	0	18,094
LAWSON STEVE ASSOC VP HUMAN RESOURCES	40 0 0					X		115,541	0	16,391
GENTRY DREAMA EXEC DIR EXT FUNDED PROG	40 0 0					X		114,476	0	28,250

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ **Attach to Form 990 or Form 990-EZ.**

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

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
BEREA COLLEGE

Employer identification number
61-0444650

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

The organization is not a private foundation because it is (For lines 1 through 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 331/3% 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 331/3% 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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170 (b)(1)(A)(ix)**

(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant ")	65,939,957	59,881,525	88,934,764	76,548,667	81,566,950	372,871,863
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	65,939,957	59,881,525	88,934,764	76,548,667	81,566,950	372,871,863
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)						111,690,955
6 **Public support.** Subtract line 5 from line 4						261,180,908

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a)2013	(b)2014	(c)2015	(d)2016	(e)2017	(f)Total
7 Amounts from line 4	65,939,957	59,881,525	88,934,764	76,548,667	81,566,950	372,871,863
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	22,196,456	21,978,246	22,144,409	24,580,008	29,918,434	120,817,553
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)	1,646,855	1,182,818	1,146,818	1,242,983	1,422,703	6,642,177
11 **Total support.** Add lines 7 through 10						500,331,593

12 Gross receipts from related activities, etc (see instructions)	12	94,502,919

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 2017 (line 6, column (f) divided by line 11, column (f))	14	52 20 %
15 Public support percentage for 2016 Schedule A, Part II, line 14	15	53 26 %

16a **33 1/3% support test—2017.** 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—2016.** 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—2017.** 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—2016.** 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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 2017 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2017** (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from **2016** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2017.** 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—2016.** 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? *If "No," describe in* ***Part VI*** *how the supported organizations are designated If designated by class or purpose, describe the designation If historic and continuing relationship, explain*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509 (a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2)*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable) Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document)*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (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? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ)*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ)*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings)*	10b		

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?	11a		
b	A family member of a person described in (a) above?	11b		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI*	11c		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (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? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s)*	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard*	3		

Section E. Type III Functionally-Integrated Supporting Organizations

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

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

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

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

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 (explain in Part VI) **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 2017 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-2017**	**(iii) Distributable Amount for 2017**
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013.			
c From 2014.			
d From 2015.			
e From 2016.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2017 from Section D, line 7 $			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
7 **Excess distributions carryover to 2018.** Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2013.			
b Excess from 2014.			
c Excess from 2015.			
d Excess from 2016.			
e Excess from 2017.			

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 - 1143525 0, COLUMN B - 625436 0, COLUMN C - 540964 0, COLUMN D - 364642 0, COLUMN E - 587283 0, COLUMN F - 3261850 0, DESCRIPTION - OTHER EXCLUDED REVENUE, COLUMN A - 503330 0, COLUMN B - 557382 0, COLUMN C - 605854 0, C OLUMN D - 878341 0, COLUMN E - 835420 0, COLUMN F - 3380327 0,

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SCHEDULE C (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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

▶**Complete if the organization is described below.** ▶**Attach to Form 990 or Form 990-EZ.**
▶**Information about Schedule C (Form 990 or 990-EZ) and its instructions is at** ***www.irs.gov/form990*****.**

OMB No 1545-0047

2017

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	**Employer identification number**
BEREA COLLEGE	61-0444650

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

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")

2 Political campaign activity expenditures (see instructions) ▶ $

3 Volunteer hours for political campaign activities (see instructions)

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

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

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

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

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(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) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?		No	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?	Yes		21,996
j	Total Add lines 1c through 1i			21,996
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV **Supplemental Information**

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

Return Reference	Explanation
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 $21,996
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 $21,996

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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

2017

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

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

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, 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 ▶ $ 100,649

(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 ▶ $ _____

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

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

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

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

Part V Endowment Funds. Complete if the organization answered "Yes" 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	1,150,360,300	1,050,679,900	1,101,475,900	1,137,222,000	1,012,401,100
b Contributions	19,268,152	16,605,934	14,678,487	13,106,826	14,070,410
c Net investment earnings, gains, and losses	77,347,210	136,624,287	-12,863,902	1,808,305	158,965,378
d Grants or scholarships	44,761,545	42,588,310	40,212,459	38,323,520	36,004,678
e Other expenditures for facilities and programs	9,280,623	10,100,589	11,532,796	11,485,900	10,966,226
f Administrative expenses	855,394	860,922	865,330	851,811	1,243,984
g End of year balance	1,192,078,100	1,150,360,300	1,050,679,900	1,101,475,900	1,137,222,000

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

- a Board designated or quasi-endowment ▶ 45 66 %
- b Permanent endowment ▶ 22 04 %
- c Temporarily restricted endowment ▶ 32 3 %

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

	Yes	No
(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		3,399,846		3,399,846
b Buildings		267,216,637	101,564,293	165,652,344
c Leasehold improvements				
d Equipment		26,472,702	17,178,199	9,294,503
e Other				
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c))* ▶				178,346,693

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	29,922,200	F
(B) REAL ESTATE	2,766,700	F
(C) HEDGE FUNDS	142,135,300	F
(D) Private Equity	55,980,100	F
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶	230,804,300	

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.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
FUTURE PYMT LIAB FOR ANNUITIES	13,599,600
AGENCY FUNDS	700,024
REVOCABLE GIFT AGREEMENTS	61,000
WORKERS COMP - LONG TERM PORTION	120,000
INTEREST RATE SWAP	3,624,000
457(B) PLAN	317,042
Asset Retirement Obligation LT	969,780
Deferred Financing Expenses	-323,786
(9)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	19,067,660

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	140,765,164
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a	14,664,878		
b	Donated services and use of facilities	2b	0		
c	Recoveries of prior year grants	2c	0		
d	Other (Describe in Part XIII)	2d	-35,568,383		
e	Add lines **2a** through **2d**			2e	-20,903,505
3	Subtract line **2e** from line **1**			3	161,668,669
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	855,394		
b	Other (Describe in Part XIII)	4b	5,000,157		
c	Add lines **4a** and **4b**			4c	5,855,551
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	167,524,220

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	118,334,492
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	872,990		
e	Add lines **2a** through **2d**			2e	872,990
3	Subtract line **2e** from line **1**			3	117,461,502
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	855,394		
b	Other (Describe in Part XIII)	4b	3,291,840		
c	Add lines **4a** and **4b**			4c	4,147,234
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	121,608,736

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: 17005876
Software Version: 2017v2.2
EIN: 61-0444650
Name: BEREA COLLEGE

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

1 (a) Description of Liability	(b) Book Value
FUTURE PYMT LIAB FOR ANNUITIES	13,599,600
AGENCY FUNDS	700,024
REVOCABLE GIFT AGREEMENTS	61,000
WORKERS COMP - LONG TERM PORTION	120,000
INTEREST RATE SWAP	3,624,000
457(B) PLAN	317,042
Asset Retirement Obligation LT	969,780
Deferred Financing Expenses	-323,786

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 PURPO SE OF PROVIDING BEREA COLLEGE STUDENTS WITH THE BEST EXAMPLES OF ART AND ARTIFACTS FROM AR OUND 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 PRIN TS BY EUROPEAN MASTERS, CONTEMPORARY POTTERY, APPALACHIAN TEXTILES, JAPANESE AND CHINESE P RINTS AND SCROLLS, COINS, MEDALS, AND JEWELRY, COSTUMES AND ACCESSORIES, DOLLS, TOYS, MUSI CAL INSTRUMENTS, AND TOOLS AND WEAPONS THE BEREA COLLEGE ART COLLECTION IS MADE ACCESSIBL E TO THE CAMPUS AND SURROUNDING COMMUNITIES WITH THE GOAL OF PROVIDING RICH OPPORTUNITIES TO EXPERIENCE THE VISUAL ARTS FOR ALL OF THE COMMUNITIES THAT BEREA COLLEGE SERVES BEREA COLLEGE MAINTAINS AND MAKES AVAILABLE A COLLECTION OF ARTIFACTS TO SUPPORT TEACHING AND RE SEARCH ON APPALACHIA THE APPALACHIAN ARTIFACTS COLLECTION CONTAINS NEARLY 3,000 OBJECTS D OCUMENTING LIFE IN THE REGION ARTIFACT COLLECTIONS INCLUDE MOUNTAIN REGION LIFE CIRCA 18 50-1940, REGIONAL CRAFT TRADITIONS, ESPECIALLY TEXTILES, POTTERY AND WOODWORKING, STEREOTY PES OF APPALACHIAN PEOPLE, AND BEREA 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 EVE RY ADMITTED STUDENT EACH YEAR, MEANING THAT NO STUDENT EVER PAYS TUITION IN ADDITION TO A CADEMIC REQUIREMENTS FOR ADMISSION, THERE ARE ALSO FINANCIAL ELIGIBILITY REQUIREMENTS FOR ADMISSION, SINCE THE COLLEGE SEEKS TO SERVE ACADEMICALLY PROMISING STUDENTS WHO CANNOT AFF ORD THE COST OF HIGHER EDUCATION NEARLY 70 PERCENT OF THE ANNUAL ENDOWMENT SPENDABLE RETU RN IS USED TO FUND THESE TUITION PROMISE SCHOLARSHIPS AND OTHER DIRECT FINANCIAL AID TO ST UDENTS STUDENTS ATTENDING THE COLLEGE RECEIVE ON AVERAGE SCHOLARSHIPS AND GRANT AID ADDIN G 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 B Y THE DONOR AND ACCEPTED BY THE COLLEGE IN AN ENDOWMENT FUND AGREEMENT MOST OF BEREA'S TR UE ENDOWMENTS ARE RESTRICTED TO SUPPORT THE COST OF EDUCATION (KNOWN AS TUITION TO OTHER S CHOOLS), OR TO PROVIDE DIRECT FINANCIAL AID TO STUDENTS TO HELP PAY ROOM AND BOARD IN OTH ER CASES, SOME ENDOWMENTS ARE MORE RESTRICTIVE FOR EXAMPLE, THE ANNUAL SPENDABLE RETURN F ROM ONE OF BEREA'S ENDOWMENT FUNDS SUPPORTS A PROGRAM ON CAMPUS THAT PROVIDES A LAPTOP COM PUTER 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 APPALAC HIA THIS ENDOWMENT FUND HELPS THE COLLEGE CARRY OUT ITS EIGHTH GREAT COMMITMENT OF SERVIN G 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 2015

Supplemental Information

Return Reference	Explanation
Schedule D, Part XI, Line 2(d) Other revenues in audited financial statements not in form 990	Cost of sales - 564547 Rental Expenses - 308443 Current Year's Adjustment on Future Annuit y Payments - 885121 Leverage loans to Berea College Science and Health Foundation - 199833 33 Contributions to Berea college science and health foundation - -60300827 Change in fund s held by others - 1532000 Interest rate swaps - 1459000

Supplemental Information

Return Reference	Explanation
Schedule D, Part XI, Line 4(b) Other revenues in form 990 not in audited financial statements	Student Aid Grants - 3291840 Payments to Annuitants - 1708317

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 - 564547 Rental Expenses - 308443

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 - 3291840

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SCHEDULE E (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

▶ Complete if the organization answered "Yes" 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

2017

Open to Public Inspection

Name of the organization
BEREA COLLEGE

Employer identification number
61-0444650

Part I

			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	Yes	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	Yes	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe If "No," please explain If you need more space use Part II	3		No
4	Does the organization maintain the following?			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	Yes	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	Yes	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	Yes	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	Yes	
	If you answered "No" to any of the above, please explain If you need more space, use Part II			
5	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	5a		No
b	Admissions policies?	5b		No
c	Employment of faculty or administrative staff?	5c		No
d	Scholarships or other financial assistance?	5d		No
e	Educational policies?	5e		No
f	Use of facilities?	5f		No
g	Athletic programs?	5g		No
h	Other extracurricular activities?	5h		No
	If you answered "Yes" to any of the above, please explain If you need more space, use Part II			
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a	Yes	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		No
	If you answered "Yes" to either line 6a or line 6b, explain on Part II			
7	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II	7	Yes	

Part II Supplemental Information. 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

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SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
► Attach to Form 990.
► Information about Schedule F (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
BEREA COLLEGE

Employer identification number
61-0444650

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

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of 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 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) See Add'l Data					
(2)					
(3)					
(4)					
(5)					
3a Sub-total	0	0			175,213,029
b Total from continuation sheets to Part I					0
c **Totals** (add lines 3a and 3b)	0	0			175,213,029

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, do not file with Form 990)*	☐ Yes	☑ No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons with Respect to Certain Foreign Corporations (see Instructions for Form 5471)*	☑ Yes	☐ No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)*	☑ Yes	☐ No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U S Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)*	☑ Yes	☐ No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713, do not file with Form 990)*	☐ Yes	☑ No

Part V Supplemental Information

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

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: 17005876
Software Version: 2017v2.2
EIN: 61-0444650
Name: BEREA COLLEGE

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
Central America and the Caribbean			Investments		169,279,000
Europe (Including Iceland and Greenland)			Investments		4,848,000

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
Central America and the Caribbean			Program Services	INSTRUCTION	107,636
Europe (Including Iceland and Greenland)			Program Services	INSTRUCTION	150,756

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	INSTRUCTION	154,425
Central America and the Caribbean			Program Services	STUDY ABROAD	17,018

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	65,176
Europe (Including Iceland and Greenland)			Program Services	STUDY ABROAD	488,819

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
Middle East and North Africa			Program Services	STUDY ABROAD	37,215
North America (Canada & Mexico only)			Program Services	STUDY ABROAD	10,808

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
South America			Program Services	STUDY ABROAD	28,983
South Asia			Program Services	STUDY ABROAD	13,193

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	12,000

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SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" 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.*

OMB No 1545-0047

2017

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

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
1 AMERGENT 9 CENTENNIAL DR PEABODY, MA 01960	Amergent, a full-service direct response fundraising agency, provides a variety of services to Berea College including analysis of acquired and existing donor data, strategy for in-house and donor acquisition pieces, management of donor acquisition direct mail and digital efforts, and consultation for in-house digital marketing		No	5,521	535,167	-529,646
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total			▶	5,521	535,167	-529,646

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

CA, CO, CT, FL, GA, AL, HI, IL, KS, KY, LA, ME, AK, MD, MA, MI, MN, MS, MO, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, UT, VA, AR, WA, WV, WI

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.

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 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	**13a**	%
b An outside facility	**13b**	%

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

Name ▶ ----------

Address ▶ ----------

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

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

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

Name ▶ ----------

Address ▶

----

16 Gaming manager information

Name ▶ ----------

Gaming manager compensation ▶ $----------

Description of services provided ▶ ----------

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

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

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

Part IV **Supplemental Information.** 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 provide any additional information (see instructions).

Return Reference	Explanation

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

Complete if the organization answered "Yes," 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*.**

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
BEREA COLLEGE

Employer identification number
61-0444650

Part I General Information on Grants and Assistance

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

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

Part II Grants and Other Assistance to 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 noncash assistance	(h) Purpose of grant or assistance
(1) See Additional Data							
(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 . . . . . ▶ 42

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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) SCHOLARSHIPS/STUDENT AID GRANTS- THE AMOUNT OF FULL TUITION SCHOLARSHIPS FOR THE FISCAL YEAR WAS $44,602,700	1610	3,291,840			
(2) BRUSHY FORK ANNUAL INSTITUTE SCHOLARSHIPS - AWARDED TO PARTICIPANTS TO ATTEND ANNUAL INSTITUTE, A LEADERSHIP AND COMMUNITY DEVELOPMENT TRAINING EVENT, HOSTED BY BRUSHY FORK	26	10,400			
(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 BEREA COLLEGE APPALACHIAN FUND (BCAF) FOLLOW CRITERIA AND A FORMAT WHICH ARE CLEARLY STATED ON THE PROGRAM WEBSITE HTTP //WWW BEREA EDU/APPALACHIANFUND/APPLYINGFORGRANT ASP PREVIOUSLY FUNDED APPLICANTS MUST PROVIDE A DETAILED REPORT ON THE USE OF THE PREVIOUS YEAR'S GRANT FUNDING THIS FORMAT AND CRITERIA ARE LOCATED ON THE SAME LOCATION OF THE BCAF WEBSITE IN ADDITION, THE BCAF SPONSORS A GRANTEE CONFERENCE EACH SPRING WHEN ALL GRANTEES FOR THAT YEAR MEET AND CONDUCT PUBLIC PRESENTATIONS OF THEIR GRANT FUNDED WORK THE BCAF IS IN REGULAR CONTACT WITH GRANTEES THROUGHOUT THE YEAR, VISITING EACH NEW GRANTEE AND REPEAT GRANTEES WHERE POSSIBLE 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: 17005876
Software Version: 2017v2.2
EIN: 61-0444650
Name: BEREA 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
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
Appalachian NE-TN Resource Conservation and Development Council 3211 N Roan St Johnson City, TN 37601	62-1590577	501(C)(3)	19,994				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 Sustainable Development 121 Russell Rd Abingdon, VA 24210	31-1445533	501(C)(3)	22,340				Support of organization working to improve general welfare within the appalachian region
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

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
Bluegrass Domestic Violence Program PO Box 5590 Lexington, KY 40516	20-1965942	501(C)(3)	11,000				Support of organization working to improve general welfare within the appalachian region
Bobtown Arts Inc 132 Smith Lane Berea, KY 40403	46-3632757	501(C)(3)	5,650				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)	20,000				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	5,555				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)	10,000				Support of organization working to improve general welfare within the appalachian region
Cumberland Valley Domestic Violence Services Inc 3100 Hwy 30 Bypass London, KY 40741	47-2379743	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
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
Frontier Nursing University 195 School St Hyden, KY 41749	61-1124267	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
Girl Scouts of Kentucky's Wilderness Road 2277 Executive Dr Lexington, KY 40505	61-0608104	501(C)(3)	5,000				Support of organization working to improve general welfare within the appalachian region
Henderson Settlement Inc PO Box 205 Hwy 190 Frakes, KY 40940	61-0674965	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
High Rocks Educational Corp HC 64 Box 438 Hillboro, WV 24946	55-0743755	501(C)(3)	10,000				Support of organization working to improve general welfare within the appalachian region
High Rocks Educational Corp HC 64 Box 438 Hillsboro, WV 24946	55-0743755	501(C)(3)	16,000				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
Highland Educational Project PO Box 204 Welch, WV 24801	55-0544741	501(C)(3)	6,939				Support of organization working to improve general welfare within the appalachian region
Highlander Research and Education Center 1959 Highlander Way New Market, TN 37820	62-0646373	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
Hindman Settlement Inc PO Box 844 Hindman, KY 41822	61-0447248	501(C)(3)	36,000				Support of organization working to improve general welfare within the appalachian region
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

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 of the Bluegrass 57 Dennis Sandlin Md Cove Hazard, KY 41701	61-0978097	501(C)(3)	10,000				Support of organization working to improve general welfare within the appalachian region
Housing Development Alliance Inc 2871 North Main St Hazard, KY 41701	61-1235334	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
Judis Place for Kids Inc 128 South College St Pikeville, KY 41501	61-1366084	501(C)(3)	18,750				Support of organization working to improve general welfare within the appalachian region
Kentucky River Child Advocacy Center 465 Cedar St Hazard, KY 41701	61-1367930	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
Linwood Community Daycare PO Box 720 Slatyfork, WV 26291	46-1033746	501(C)(3)	9,557				Support of organization working to improve general welfare within the appalachian region
Magoffin County Cooperative Extension Service PO Box 349 Salyersville, KY 41465	61-1052799	Ky State Govt Entity	5,979				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
Pine Mountain Settlement School 36 Hwy 510 Bledsoe, KY 40810	61-0444789	501(C)(3)	33,000				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
Red Bird Mountain Medical Center 53 Queendale Center Beverly, KY 40913	61-0945454	501(C)(3)	10,000				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)	7,500				Support of organization working to improve general welfare within the appalachian region

Form 990,Schedule I, Part II, Grants and Other Assistance to 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)	17,500				Support of organization working to improve general welfare within the appalachian region
Scott Christian Care Center PO Box 5373 Oneida, TN 37841	45-3574908	501(C)(3)	15,373				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
St Vincent Mission Inc PO Box 232 David, KY 41616	61-0961940	501(C)(3)	10,000				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)	13,263				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)	21,000				Support of organization working to improve general welfare within the appalachian region
Step by Step Inc 1701 Fifth Ave Charleston, WV 25312	55-0746556	501(C)(3)	28,800				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
Teach for America 315 West 36th St 7th Floor New York, NY 10018	13-3541913	501(C)(3)	5,000				Support of organization working to improve general welfare within the appalachian region
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

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 David School PO Box 1 David, KY 41616	31-0889471	501(C)(3)	30,000				Support of organization working to improve general welfare within the appalachian region
Turning Point Domestic Violence Services Inc PO Box 1297 Prestonburg, KY 41653	47-2369354	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
UK Diabetes in Children 219 Sturgill Development Bldg Lexington, KY 40506	61-6001218	Ky State Govt Entity	19,500				Support of organization working to improve general welfare within the appalachian region
Williamson Health & Wellness Center PO Box 722 Williamson, WV 25661	45-2849701	501(C)(3)	6,729				Support of organization working to improve general welfare within the appalachian region

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ **Complete if the organization answered "Yes" 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

2017

Open to Public Inspection

Name of the organization
BEREA COLLEGE

Employer identification number
61-0444650

Part I Questions Regarding Compensation

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

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

For each individual whose compensation must be reported 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
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 ROELOFS LYLE D	(i)	313,608	0	27,573	21,600	27,161	389,942	0
PRESIDENT	(ii)	0	0	0	0	0	0	0
2 WILSON II JUDGE B	(i)	238,947	0	2,274	19,633	18,755	279,609	0
SECRETARY/GENERAL COUNSEL	(ii)	0	0	0	0	0	0	0
3 BERRY CHAD	(i)	178,651	0	3,915	14,853	11,247	208,666	0
ACADEMIC VP & DEAN OF FACULTY	(ii)	0	0	0	0	0	0	0
4 DOUGLAS BERNADINE	(i)	171,917	0	5,401	14,396	12,270	203,984	0
VICE PRESIDENT OF ALUMNI AND COLLEGE RELATIONS	(ii)	0	0	0	0	0	0	0
5 AMBURGEY JEFFREY S	(i)	165,850	0	1,360	13,794	15,267	196,271	0
VICE PRESIDENT FOR FINANCE	(ii)	0	0	0	0	0	0	0
6 SINGLETON DERRICK	(i)	165,566	0	1,114	13,783	18,947	199,410	0
VP OPERATIONS & SUSTAINABILITY	(ii)	0	0	0	0	0	0	0
7 CHEN HUAPEI	(i)	152,908	0	701	12,536	7,944	174,089	0
CHIEF INFORMATION OFFICER	(ii)	0	0	0	0	0	0	0
8 KENNISON MONICA	(i)	141,603	0	1,549	11,949	19,958	175,059	0
CHAIR OF NURSING	(ii)	0	0	0	0	0	0	0
9 HACKBERT PETER	(i)	132,938	0	1,524	10,884	7,210	152,556	0
PROFESSOR/CO-DIR OF EPG	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

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

Return Reference	Explanation
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 IRC119, 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

Additional Data

Software ID: 17005876
Software Version: 2017v2.2
EIN: 61-0444650
Name: BEREA COLLEGE

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(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
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1ROELOFS LYLE D	(I)	313,608	0	27,573	21,600	27,161	389,942	0
PRESIDENT	(II)	0	0	0	0	0	0	0
1WILSON II JUDGE B	(I)	238,947	0	2,274	19,633	18,755	279,609	0
SECRETARY/GENERAL COUNSEL	(II)	0	0	0	0	0	0	0
2BERRY CHAD	(I)	178,651	0	3,915	14,853	11,247	208,666	0
ACADEMIC VP & DEAN OF FACULTY	(II)	0	0	0	0	0	0	0
3DOUGLAS BERNADINE	(I)	171,917	0	5,401	14,396	12,270	203,984	0
VICE PRESIDENT OF ALUMNI AND COLLEGE RELATIONS	(II)	0	0	0	0	0	0	0
4AMBURGEY JEFFREY S	(I)	165,850	0	1,360	13,794	15,267	196,271	0
VICE PRESIDENT FOR FINANCE	(II)	0	0	0	0	0	0	0
5SINGLETON DERRICK	(I)	165,566	0	1,114	13,783	18,947	199,410	0
VP OPERATIONS & SUSTAINABILITY	(II)	0	0	0	0	0	0	0
6CHEN HUAPEI	(I)	152,908	0	701	12,536	7,944	174,089	0
CHIEF INFORMATION OFFICER	(II)	0	0	0	0	0	0	0
7KENNISON MONICA	(I)	141,603	0	1,549	11,949	19,958	175,059	0
CHAIR OF NURSING	(II)	0	0	0	0	0	0	0
8HACKBERT PETER	(I)	132,938	0	1,524	10,884	7,210	152,556	0
PROFESSOR/CO-DIR OF EPG	(II)	0	0	0	0	0	0	0

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Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990.
▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
BEREA COLLEGE

Employer identification number
61-0444650

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	CITY OF BEREA KENTUCKY (SCHEDULE 1)	61-6001787	083536BE1	12-11-2003	10,240,000	VARIOUS CAPITAL PROJECTS & REFUND BONDS ISSUED 3/16/1994		X		X		X
B	CITY OF BEREA KENTUCKY (SCHEDULE 1)	61-6001787		12-29-2010	7,330,000	REFUND BONDS ISSUED 1997, 1998 AND 2000 FOR VARIOUS CAPITAL PROJECTS		X		X		X
C	CITY OF BEREA KENTUCKY (SCHEDULE 1)	61-6001787		09-21-2012	10,000,000	CONSTRUCT RESIDENCE HALL AND REFUND BONDS ISSUED 2008 FOR RENOVATION		X		X		X
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	4,530,000	6,935,000	5,556,408	4,998,830
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

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

Part III Private Business Use

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

Part III Private Business Use (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		X	X			X		X
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?				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	BANK OF NEW YORK MELLON							
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

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Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990.
▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
BEREA COLLEGE

Employer identification number
61-0444650

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	COUNTY OF 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 BEREA 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	275,000	1,785,755		
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		

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

Part III Private Business Use

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

Part III Private Business Use (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		X		X				
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X		X				
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	0 %		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).

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Schedule L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

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

OMB No 1545-0047

2017

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? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? Yes	No
Total				▶ $								

Part III Grants or Assistance 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	64,031	SALARY LAUREN ROELOFS IS THE SPOUSE OF PRESIDENT LYLE D ROELOFS AND IS EMPLOYED BY BEREA COLLEGE AS SPECIAL ASSISTANT TO THE PRESIDENT COMPENSATION AND BENEFITS ARE DETERMINED BY THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES DUTIES INCLUDE SUPERVISE AND BE RESPONSIBLE FOR USE OF THE PRESIDENT'S HOME AND EXTENDING HOSPITALITY TO STUDENTS, FACULTY, STAFF, ALUMNI, TRUSTEES AND VISITORS TO CAMPUS, MANAGE THE EXPENDITURE OF ALL FUNDS ALLOCATED FOR THE PRESIDENT'S HOME, ASSIST THE PRESIDENT IN BUILDING POSITIVE RELATIONSHIPS WITHIN THE COLLEGE COMMUNITY AND THE CITIZENS OF BEREA AND MADISON COUNTY, TRAVEL WITH THE 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	121,931	SALARY JACKIE BURNSIDE IS THE SPOUSE OF VICE PRESIDENT FOR LABOR AND STUDENT LIFE VIRGIL BURNSIDE AND IS EMPLOYED BY BEREA 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	78,278	SALARY LISA BERRY IS THE SPOUSE OF ACADEMIC VICE PRESIDENT AND DEAN OF FACULTY CHAD BERRY AND IS EMPLOYED BY BEREA 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

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
BEREA COLLEGE

Employer identification number
61-0444650

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art	X	6	100,649	Market value
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications	X		1	Market value
5 Clothing and household goods	X		4,660	Market value
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	108	1,151,435	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	6	4,701	Market value
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (CRAFT ITEMS)	X	2	2,501	Market value
26 Other ▶ (REMAINDER OF ANNUITY TRUST)	X	2	23,893	Market value
27 Other ▶ (LOOM)	X	1	4,990	Market value
28 Other ▶ (CATERING)	X	1	75	Market value

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

		Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 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 nonstandard 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

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

2017

Open to Public Inspection

Name of the organization
BEREA COLLEGE

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 LI KE 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, REPRESENTI NG 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 PA RENT HAS A COLLEGE DEGREE IN ADDITION, MORE THAN 50 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 STUDENT S ARE PELL GRANT ELIGIBLE AS A FUNDAMENTAL AND INTEGRAL PART OF BEREA'S COLLEGE'S MISSION AND EXEMPT PURPOSE, TUITION PROMISE SCHOLARSHIPS (NO BEREA STUDENT PAYS TUITION) ARE FUND ED 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 DONO RS TO BEREA'S ANNUAL FUND PROVIDE ANOTHER 10 PERCENT OF THE BUDGET IN ADDITION TO THE TUI TION PROMISE SCHOLARSHIPS FOR EVERY ADMITTED STUDENT, BEREA COLLEGE ALSO PROVIDES INSTITUT IONAL GRANT AID TO ASSIST STUDENTS WITH HOUSING, MEALS, BOOKS, AND SUPPLIES BEREA COLLEGE IS NATIONALLY RECOGNIZED FOR ACADEMICS AND FOR SERVICE-LEARNING, AND IN 2018 WASHINGTON M ONTHLY MAGAZINE RANKED BEREA THE #1 LIBERAL ARTS COLLEGE FOR ITS CONTRIBUTIONS TO THE PUBL IC GOOD IT OFFERS RIGOROUS UNDERGRADUATE ACADEMIC PROGRAMS LEADING TO BACHELOR OF ARTS AN D BACHELOR OF SCIENCE DEGREES IN 32 FIELDS AS ONE OF EIGHT FEDERALLY RECOGNIZED WORK COLL EGES 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 WO RK TO OPERATE THE COLLEGE AS A COMPLEMENT TO 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 $ 11,608,961 including grants of $)(Revenue $ 1,655,175) STUDENT SERVICES - STUDENT SUPPORT SERVICES SUCH AS ADMISSIONS, STUDENT LIFE, HEALTH SERVICES, LABOR PROGRAM, AND FINANCIAL AID

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 4d Description of other program services	(Expenses $ 9,822,179 including grants of $)(Revenue $ 8,868,478) 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 $ 4,861,514 including grants of $)(Revenue $ 3,575,816) 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 $ 3,291,840 including grants of $ 3,302,240)(Revenue $ 3,100,000) STUDENT AID-EXPENDITURES FOR SCHOLARSHIPS, GRANTS AND AWARDS TO STUDENTS EXPENSES REPORTED INCLUDE PRIMARILY DIRECT STUDENT AID TO ASSIST WITH ROOM AND BOARD, BOOKS AND SUPPLIES IN ADDITION, ALL DEGREE-SEEKING BEREA COLLEGE STUDENTS RECEIVE A FULL-TUITION SCHOLARSHIP, ALSO KNOWN AS A COST OF EDUCATION SCHOLARSHIP, THAT IS FUNDED PRIMARILY FROM THE SPENDABLE RETURN FROM THE ENDOWMENT THE AMOUNT OF FULL-TUITION SCHOLARSHIPS FOR THE FISCAL YEAR WAS $44,602,700 THESE EXPENSES ARE PRIMARILY INCLUDED IN THE AREAS OF INSTRUCTION, STUDENT SERVICES, ACADEMIC 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 C HAIR 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 TH E BOARD HAVE ALL THE POWERS AND DUTIES OF THE BOARD, EXCEPT THAT THE EXECUTIVE COMMITTEE S HALL 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 PRECEDI NG 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 4 Significant changes to organizational documents	THE COLLEGE'S BYLAWS UNDERWENT A REVISION to include THE ADDITION OF ONE STANDING COMMITTE E, THE CREATION OF A VICE PRESIDENT FOR STRATEGIC INITIATIVES, AND the separation of the V ice President for Labor and Student Life position, into two officers, the VICE PRESIDENT f or Student Life and THE Dean of Labor

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 TR USTEES THE REVIEW OCCURS IN JANUARY AND FEBRUARY OF EACH YEAR AND INCLUDES AT LEAST ONE C ONFERENCE 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 CO MPLETED 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 WHEN EVER THE TRUSTEE OR OFFICER BECOMES AWARE OF A NEW OR ANTICIPATED CONFLICT OF INTEREST TRA NSACTION 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 COM MITTEE OF THE BOARD OF TRUSTEES ANY CONFLICT OF INTEREST TRANSACTION OR OTHER MATTER REPO RTED 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 TRUSTE E INVOLVED WITH SUCH A CONFLICT OF INTEREST TRANSACTION SHALL NOT VOTE NOR BE PRESENT AT T HE TIME OF ANY VOTE BY THE BOARD OF TRUSTEES OR ANY COMMITTEE THEREOF CONCERNING THE RELAT IONSHIP OR TRANSACTION AN OFFICER INVOLVED WITH SUCH A CONFLICT OF INTEREST TRANSACTION S HALL 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 ANN UALLY VIA E-MAIL ANY EMPLOYEE WHO HAS OR WHOSE RELATIVE HAS A SUBSTANTIAL INTEREST IN A C ONTRACT, SALE, PURCHASE OR OTHER TRANSACTION BY OR WITH THE COLLEGE MUST MAKE KNOWN THAT I NTEREST ON THE APPROPRIATE DISCLOSURE FORM PROVIDED BY THE COLLEGE ALL COMPLETED DISCLOSU RE 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 COMPARA TIVE ANALYSIS IS PREPARED CONSISTING OF PRESIDENTIAL AND OFFICER SALARIES AND BENEFITS AT THE COLLEGE'S FRAME OF REFERENCE BENCHMARK INSTITUTIONS COMPRISED OF 26 INDEPENDENT COLLEG ES AND UNIVERSITIES WHICH HAVE OPERATIONAL, PROGRAMMATIC AND BUDGETARY SIMILARITIES TO BER EA COLLEGE THIS INFORMATION IS COMPILED FROM DATA COLLECTED THROUGH THE ADMINISTRATIVE CO MPENSATION 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 UNIVER SITIES CONCURRENTLY, THE CHAIR OF THE BOARD UNDERTAKES AN ANNUAL ASSESSMENT OF THE PRESID ENT'S PERFORMANCE EVERY THREE TO FOUR YEARS, THE CHAIR CONDUCTS A COMPREHENSIVE EVALUATIO N OF THE PRESIDENT THE BENCHMARK SALARY DATA IS TRANSMITTED TO THE CHAIR AND THE VICE CHA IR OF THE BOARD OF TRUSTEES THE PRESIDENT PREPARES A SELF-ASSESSMENT THAT IS DISCUSSED WI TH 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 COL LEGE'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 CH AIR 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 B ENCHMARK AND HISTORICAL SALARY INFORMATION, TOGETHER WITH THE CHAIR'S RECOMMENDATION ON TH E SETTING OF THE PRESIDENT'S COMPENSATION FOR THE COMING YEAR THE EXECUTIVE COMMITTEE THE N REVIEWS ALL OF THE FOREGOING INFORMATION TOGETHER WITH THE CHAIR'S REPORT AND PREPARES I TS 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 NE W 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 FOLLO WING THE SAME TIMELINE AND UTILIZING THE SAME COMPARATIVE DATA OUTLINED ABOVE, THE PRESIDE NT PREPARES COMPENSATION RECOMMENDATIONS FOR THE COLLEGE'S SUBORDINATE OFFICERS IN THE CON TEXT OF EACH OFFICER'S HISTORICAL SALARY AND BENEFIT INFORMATION AND THE PRESIDENT'S ASSES SMENT OF EACH OFFICER'S PERFORMANCE DURING THE PRECEDING YEAR THE PRESIDENT THEN MEETS WI TH THE CHAIR AND VICE CHAIR OF THE BOARD TO PRESENT THE COMPENSATION RECOMMENDATIONS FOR E ACH OFFICER THE PRESIDENT'S ASSESSMENT OF EACH OFFICER'S PERFORMANCE AS WELL AS THE COMPA RATIVE AND HISTORICAL SALARY AND BENEFIT INFORMATION IS SHARED WITH THE CHAIR AND VICE CHA IR FOR REVIEW AND POSSIBLE ADJUSTMENT IN THE CONTEXT OF THE COLLEGE'S ENTIRE BUDGET PROCES S AT EACH APRIL MEETING OF THE EXECUTIVE COMMITTEE, THE PRESIDENT PRESENTS COMPENSATION R ECOMMENDATIONS FOR EACH OFFICER ALONG WITH A SUMMARY OF THE COMPARATIVE AND HISTORICAL INF ORMATION OUTLINED ABOVE TOGETHER WITH BRIEF COMMENTS ON EACH OFFICER'S PERFORMANCE THE EX ECUTIVE COMMITTEE DISCUSSES THESE RECOMMENDATIONS AND, BY RESOLUTION, APPROVES OR MODIFIES THE PRESIDENT'S RECOMMENDATIONS THESE RECOMMENDATIONS, AS APPROVED BY THE EXECUTIVE COMM ITTEE, ARE THEN PRESENTED TO THE FULL BOARD AT ITS APRIL MEETING FOR FINAL REVIEW AND ACTI ON

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 - Total Revenue 134823, Related or Exempt Function Revenue , Unrelated Business Revenue 134823, Revenue Excluded from Tax Under Sections 512, 513, or 514 , Water and T imber Sales - Total Revenue 210580, Related or Exempt Function Revenue , Unrelated Busin ess Revenue 210580, Revenue Excluded from Tax Under Sections 512, 513, or 514 , Indirect Cost Elimination - Total Revenue -2456081, Related or Exempt Function Revenue -2456081, Unrelated Business Revenue , Revenue Excluded from Tax Under Sections 512, 513, or 514 , Other - Total Revenue 4334829, Related or Exempt Function Revenue 4334829, Unrelated B usiness 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 220707, Related or Exempt Function Revenue 220707, Unrelated Busin ess Revenue , 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 - 885121, change in funds held in trust by others - 1532000, annuity payments - -1708317, interest rate swaps - 1459000, le verage loans to Berea College Science and Health Foundation - 19983333, contributions to B erea College Science and Health Foundation - -60300827,

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part XI, Reconciliation of Net Assets, Line 9 Other Changes in Net Assets	Berea College contributed land and construction in process, valued at $59,046,649, to Bere a College Science and Health Foundation, Inc for construction of the Margret A Cargill N atural Sciences and Health Building While construction of the building was underway by th e College, a separate wholly-owned legal entity (the Foundation) was established to hold t itle to the land and building An additional $1,254,178 was also contributed to fund the d ebt financing, legal, and interest expenses associated with New Markets Tax Credit transac tions facilitated by the Foundation

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" 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

2017

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	(g) No
(1)BEREA INTERCHANGE DEVELOPMENT CORP STE 220 LINCOLN HALL BEREA, KY 40404 61-1124566	HOLDS LAND	KY	501(c)(2)		BEREA COLLEGE	Yes	
(2) Berea College Science and Health Foundation Inc Lincoln Hall 220 Berea, KY 40404 82-2539390	Real Estate Holding	KY	501(c)(3)	Type II	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) Disproprtionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

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

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

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

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)BEREA COLLEGE SCIENCE AND HEALTH FOUNDATION INC	B	1,254,178	FAIR MARKET VALUE
(2)BEREA COLLEGE SCIENCE AND HEALTH FOUNDATION INC	D	19,983,333	FAIR MARKET VALUE
(3)BEREA COLLEGE SCIENCE AND HEALTH FOUNDATION INC	R	59,046,649	FAIR MARKET VALUE

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

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

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

Part VII **Supplemental Information**

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

Additional Data

Software ID: 17005876
Software Version: 2017v2.2
EIN: 61-0444650
Name: BEREA 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
4 TRUSTS	N/A	CA	NA	Trust					No
6 TRUSTS	N/A	KY	NA	Trust					No
4 TRUSTS	N/A	CT	NA	Trust					No
11 TRUSTS	N/A	OH	NA	Trust					No
3 TRUSTS	N/A	VA	NA	Trust					No
5 TRUSTS	N/A	FL	NA	Trust					No
1 TRUST	N/A	IN	NA	Trust					No
3 TRUSTS	N/A	GA	NA	Trust					No
1 TRUST	N/A	CO	NA	Trust					No
1 TRUST	N/A	MD	NA	Trust					No
2 TRUSTS	N/A	NC	NA	Trust					No
1 TRUST	N/A	NY	NA	Trust					No
1 TRUST	N/A	ME	NA	Trust					No
1 TRUST	N/A	TN	NA	Trust					No
1 TRUST	N/A	IA	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
1 TRUST	N/A	LA	NA	Trust					No
1 TRUST	N/A	MS	NA	Trust					No
1 TRUST	N/A	AZ	NA	Trust					No
2 TRUSTS	N/A	IL	NA	Trust					No
1 TRUST	N/A	MN	NA	Trust					No
1 TRUST	N/A	MO	NA	Trust					No
1 TRUST	N/A	PA	NA	Trust					No