| Form 990 |
|----------------------------|
| Department of the Treasury |
| Internal Revenue Service |

Return of Organization Exempt From Income Tax

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



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

| AF | or th | e 2011 calendar year, or tax year beginning $ { m JUN}1,2011$ and | ending N | MAY 31, 2012 | | | | | | | | |
|-------------------------|-------------------------|--|--------------------------------|---|--|--|--|--|--|--|--|--|
| B c | heck if pplicab | C Name of organization | C Name of organization D Emplo | | | | | | | | | |
| | Addre | e COMBERLAND UNIVERSITY | | | | | | | | | | |
| | Name Chang | Doing Business As | | 62-0 | 599339 | | | | | | | |
| | Initial | | Room/suite | E Telephone numbe | r | | | | | | | |
| | Termi | ONE COMBERTAND SQUARE | | (615 | | | | | | | | |
| | Amen | City or town, state or country, and $ZIP + 4$ | | G Gross receipts \$ | 35,653,015. | | | | | | | |
| | Applie tion pendi | | | H(a) Is this a group re | eturn | | | | | | | |
| | penu | ^{ng} F Name and address of principal officer: JUDY JORDAN ONE CUMBERLAND SQ, LEBANON, TN 37087 | | for affiliates? H(b) Are all affiliates inc | Yes X No luded? Yes No | | | | | | | |
| 1 1 | ax-ex | empt status: 🗶 501(c)(3) 🛄 501(c) () ◀ (insert no.) 🛄 4947(a)(1) d | or 📃 527 | | list. (see instructions) | | | | | | | |
| ٦ / | Vebsi | te: • WWW.CUMBERLAND.EDU | | H(c) Group exemptio | n number 🕨 | | | | | | | |
| κF | orm o | f organization: 🚺 Corporation 🔄 Trust 🔄 Association 🔄 Other ► | L Year | | State of legal domicile: ${f TN}$ | | | | | | | |
| Pa | art I | Summary | | | | | | | | | | |
| e | 1 | Briefly describe the organization's mission or most significant activities: PROV | IDING | PRIVATE CO- | EDUCATIONAL | | | | | | | |
| anc | | POST-SECONDARY EDUCATION TO ALL RACES AND | D CREE | EDS OF THE G | ENERAL | | | | | | | |
| Activities & Governance | 2 | Check this box 🕨 🛄 if the organization discontinued its operations or dispos | sed of more | e than 25% of its net as | | | | | | | | |
| Ň | 3 | Number of voting members of the governing body (Part VI, line 1a) | | 3 | 24 | | | | | | | |
| ي م | | Number of independent voting members of the governing body (Part VI, line 1b) | | | 24 | | | | | | | |
| ies | | Total number of individuals employed in calendar year 2011 (Part V, line 2a) | | | 486 | | | | | | | |
| ivit | | Total number of volunteers (estimate if necessary) | | | 0 | | | | | | | |
| Act | 7 a | Total unrelated business revenue from Part VIII, column (C), line 12 | | | 0. | | | | | | | |
| _ | b | Net unrelated business taxable income from Form 990-T, line 34 | ····· | 7b | 0. | | | | | | | |
| | | | | Prior Year | Current Year | | | | | | | |
| ne | 8 | Contributions and grants (Part VIII, line 1h) | | 3,440,722. | 3,780,166. | | | | | | | |
| Revenue | 9 | Program service revenue (Part VIII, line 2g) | | 27,003,537. | 29,495,623. | | | | | | | |
| Be | | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | | 130,007. | 45,157. | | | | | | | |
| | | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | | 126,691. | 80,691. | | | | | | | |
| | | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | | 30,700,957. | 33,401,637. | | | | | | | |
| | | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | | 12,475,490. | 13,252,913. | | | | | | | |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | | 0. | 0. | | | | | | | |
| Expenses | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | ······ | 9,638,518. | 10,440,179. | | | | | | | |
| ens | 16a | Professional fundraising fees (Part IX, column (A), line 11e) Total fundraising expenses (Part IX, column (D), line 25) | | 0. | 0. | | | | | | | |
| Å | | | | 7 004 620 | 0 111 659 | | | | | | | |
| | | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | | 7,984,628. | 9,414,658. | | | | | | | |
| | | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | | 30,098,636. | 33,107,750. | | | | | | | |
| <u> </u> | 19 | Revenue less expenses. Subtract line 18 from line 12 | | 602,321. | 293,887. | | | | | | | |
| ts or ances | | | | eginning of Current Year 35, 274, 732. | End of Year | | | | | | | |
| Assets d Balanc | 20 | Total assets (Part X, line 16) | | | 39,581,389. | | | | | | | |
| let A | | Total liabilities (Part X, line 26) | | 7,155,484. | 11,617,144. | | | | | | | |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | | 28,119,248. | 27,964,245. | | | | | | | |
| Pa | art 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 | Signature of officer | Date |
|-------------|---|------------------------------|
| Here | JUDY JORDAN, VICE PRESIDENT/FINANCE | |
| | Type or print name and title | |
| | Print/Type preparer's name Preparer's signature Date | Check X PTIN |
| Paid | PAUL B. VANTREASE, JR., CPAUL B. VANTREASE, J11/30, | /12 ^{if} p01216364 |
| Preparer | Firm's name DEMPSEY VANTREASE & FOLLIS PLLC | Firm's EIN 62-1736974 |
| Use Only | Firm's address 630 S. CHURCH ST., STE 300 | |
| | MURFREESBORO, TN 37130 | Phone no. (615)893-6666 |
| May the II | RS discuss this return with the preparer shown above? (see instructions) | X Yes No |
| 132001 01-2 | 3-12 LHA For Paperwork Reduction Act Notice, see the separate instructions. | Form 990 (2011) |
| C C | EE COMEDUME O EOD ODCANTZANTON MICCION CHAMENENM O | |

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

| Form | 1990 (2011) CUMBERLAND UNIVERSITY | 62-0599339 Page 2 |
|--------|--|--------------------------|
| Pa | rt III Statement of Program Service Accomplishments | |
| | Check if Schedule O contains a response to any question in this Part III | X |
| 1 | Briefly describe the organization's mission: TO PROVIDE PRIVATE CO-EDUCATIONAL POST-SECONDARY EDUCA | |
| | RACES AND CREEDS OF THE GENERAL PUBLIC. | TION TO ALL |
| | | |
| | | |
| 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 X 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 | s?Yes X No |
| 4 | If "Yes," describe these changes on Schedule O. 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 and section 4947(a)(1) trusts are required to report the amount | |
| | others, the total expenses, and revenue, if any, for each program service reported. | |
| 4a | (Code:) (Expenses \$ 8 , 3 4 3 , 0 4 6 . including grants of \$) (Rev | |
| | INSTRUCTION - PRIVATE UNIVERSITY PROVIDING EDUCATION F | |
| | 1,087 FULL-TIME AND 160 PART-TIME UNDERGRADUATE AND 24 | |
| | STUDENTS THROUGH ITS FIVE UNDERGRADUATE DIVISIONS AND PROGRAMS. | GRADUATE |
| | FROGRAMS. | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| 4b | (Code:) (Expenses \$ 4,823,956. including grants of \$) (Rev | venue \$ 3,434,991.) |
| -10 | STUDENT SERVICES - PROVIDE SERVICES TO THE APPROXIMATE | |
| | ENROLLED IN UNDERGRADUATE AND GRADUATE PROGRAMS. | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| 4c | (Code:) (Expenses 2,229,753. including grants of) (Rev OTHER SERVICES - SERVICES OPERATED FOR THE CONVENIENCE | |
| | FACULTY, AND STAFF. | OF ITS STODENTS, |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| 4d | Other program services (Describe in Schedule O.) | |
| | (Expenses \$ 13,252,913. including grants of \$ 13,252,913.) (Revenue \$ |) |
| 4e | Total program service expenses ► 28,649,668. | |
| 13200 | 2 | Form 990 (2011) |
| 02-09- | 2 | |
| 481 | .130 759241 12021 2011.05010 CUMBERLAND UNIVERSI | ITY 120213 |

Part IV Checklist of Required Schedules

CUMBERLAND UNIVERSITY

| | | | 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 | X | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? | 2 | X | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If</i> "Yes," <i>complete Schedule C, Part I</i> | 3 | | x |
| 4 | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect | 4 | | x |
| 5 | during the tax year? If "Yes," complete Schedule C, Part II Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or | 4 | | |
| 5 | similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III | 5 | | x |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to | - J | | |
| Ŭ | provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I | 6 | | x |
| 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 | | x |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete Schedule D, Part III</i> | 8 | x | |
| 9 | Did the organization report an amount in Part X, line 21; 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 | | х |
| 10 | Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> | 10 | x | |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, IX, or X | | | |
| | as applicable. | | | |
| а | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, | | | |
| | Part VI | 11a | X | |
| 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 | X | |
| С | Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total | | | 37 |
| | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII | 11c | | X |
| 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? <i>If</i> "Yes," <i>complete Schedule D, Part IX</i> | 11d | | x |
| е | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e | X | |
| 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 | X | |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete | | v | |
| | Schedule D, Parts XI, XII, and XIII | 12a | X | |
| D | 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, XII, and XIII is optional | 106 | | x |
| 12 | Is the organization a school described in section 170(b)(1)(A)(ii)(2 If "Ves " complete Schedule E | 12b 13 | x | - 23 |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | x |
| | 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 | | х |
| 15 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization | | | |
| | or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV | 15 | | X |
| 16 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals | | | |
| | located outside the United States? If "Yes," complete Schedule F, Parts III and IV | 16 | | X |
| 17 | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, | 47 | | x |
| 12 | column (A), lines 6 and 11e? <i>If</i> "Yes," <i>complete Schedule G, Part I</i> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines | 17 | | - ** |
| 18 | 1c and 8a? If "Yes," complete Schedule G, Part II | 18 | | x |
| 19 | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If</i> "Yes," <i>complete Schedule G, Part III</i> | 19 | | x |
| 20a | Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | 20a | | X |
| þ | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |

Form **990** (2011)

132003 01-23-12

CUMBERLAND UNIVERSITY

| | | | Yes | No |
|-----|--|-----------|-----|----|
| 21 | Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If</i> "Yes," <i>complete Schedule I, Parts I and II</i> | 0.1 | | x |
| 22 | Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, | 21 | | |
| 22 | column (A), line 2? If "Yes," complete Schedule I, Parts I and III | 22 | x | |
| 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 | Х | |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the | | | |
| | last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete | | | |
| | Schedule K. If "No", go to line 25 | 24a | | X |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| С | 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 | | |
| | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a | Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a | | | v |
| | disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | | X |
| 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 | 0.51 | | x |
| 06 | Schedule L, Part I | 25b | | |
| 26 | Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If</i> "Yes," <i>complete Schedule L, Part II</i> | 26 | | x |
| 27 | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial | 20 | | |
| 21 | 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 | | x |
| 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): | | | |
| а | A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV | 28a | Х | |
| b | A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV | 28b | | Х |
| с | 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 | | Х |
| 29 | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | 29 | Х | |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation | | | |
| | contributions? If "Yes," complete Schedule M | 30 | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? | | | |
| | If "Yes," complete Schedule N, Part I | 31 | | Х |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete | | | v |
| | Schedule N, Part II | 32 | | X |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations | | | x |
| | sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I | 33 | | ~ |
| 34 | Was the organization related to any tax-exempt or taxable entity? | 34 | | x |
| 250 | If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 34 35a | | X |
| | | 55a | | |
| 5 | section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | 35b | | x |
| 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 | | Х |
| 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 | | X |
| 38 | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? | | 3.7 | |
| | Note. All Form 990 filers are required to complete Schedule O | 38 | X | |

Form 990 (2011)

132004 01-23-12

| Enter the number of porms V2G included in the La. Enter 0: If not applicable | Pa | rt V Statements Regarding Other IRS Filings and Tax Compliance Check if Schedule O contains a response to any guestion in this Part V | | | | |
|--|--------|---|---------------------------------------|-----------|-----|----|
| a Enter the number eports (in Box 3 of Form 1096. Enter -0: for to applicable 1 1 0 0 b Enter the number of form X090 knolded (in line 1.6 Enter -0: fin applicable 0 0 0 28 Enter the number of omployees reported in Form V3, Transmittal of Wage and Tax Statements. 2a 48.6 28 Enter the number of omployees reported in Form V3, Transmittal of Wage and Tax Statements. 2a 48.6 29 Enter the number of omployees reported in Ex. (b) the organization the all required foreal employment tax refurms? 2b X 20 the organization have unrefacted business gross science of 51.000 or more during the yeal? 3a X b If Yes, 'institute the name of the foreign contry'. 3a X b If Yes, 'institute the name of the foreign contry'. 5a X b If Yes, 'institute the name of the foreign contry'. 5a X b Ot any taxable party notify the organization the ain numbers th or a signature or other authority over, a financial accounts. 5a X b If Yes, 'institute the name of the organization the ain twas or is a party to a prohibit tax schalter transaction? 5a X b If Yes, 'institute the name of the organization file from 8887.7 5a X b If Yes, 'india the organizatio | | | <u></u> | | Vos | |
| b Entre the number of Forms W-20 netudes in line 1a. Entre 0-if not applicable Int Int Int 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements. 2a Inter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements. 2a 48.66 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements. 2a 48.66 3a Id the organization nave unrelated business gross income of \$1.000 or more during the year? 3a X 3b If the calendar year, odd the organization have an interest in, or a signature or other authorty over, a financial account in a foreign outry (such as a bark account securities account, or other financial accounts. 5a X 5a If Yes, "notify the organization have an interest in, or a signature or other authorty over, a financial accounts. 5a X 5a If Yes," other the name of the foreign Country. 5a X bit any taxable party notify the organization there method and the fax year? 5a X 5a If Yes," other during the organization include with every solicitation an express statement that such contributions or gifts were ont tax deductible? 5a X 5a If Yes," other the aurone of the organization include with every solicitation an express statement that such contributions or gifts were o | 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable | 84 | | 165 | NO |
| c Did the organization comply with backup withholding ules for reportable payments to vendors and reportable gaming (gmbling) winnings to prize women? 16 2a Enter the number of employees reported on Form W3. Transmittal of Wage and Tax Statements. 2a 48.66 2b If at lasts on is reported on in e2, did the organization file all required Idearal employment tax returns? 2b X Note. If the sum of lines 1a and 2a is greater than 250, you may be required to the? file (see instructions) 3a X 3b Did the organization have unreaded business groups incored of 51 (bod) or more during the year? 3a X b Thes,' has it field a form 990.1 for this year? If "No,' provide an explanation in Schedule O 3b 4a b If "Yes,' return the mannel to freerigin country? As any time thereing no curity? 5a X b Did any taskeb payr notify the organization have an three strip on spintate or other authority over, a financial account? 5a X b Did any taskeb payr notify the organization have annual gross receipts that are normally greater than \$100,000, and did the organization have annual gross receipts that are normally greater than \$100,000, and did the organization have annual gross receipts that are normally greater than \$100,000, and services provided to the payr? 7a X b If "Yes,' tota did the organization have and expla | - | | | | | |
| c membral winnings to prize winners? ic ic 2a Enter the number of employees reported on Form W3. Transmittal of Wage and Tax Statements. 2a 48.6 b If at least one is reported on line 2a, did the organization fiel all required federal employment tax returns? 2b X Note. If the calendar year and 2a is greater than 250, you may be required to 4 th (see instructions) 3a X b If Yes, That field a Com 300-For this year? 3a X b If Yes, That field a Com 300-For this year? 3a X b If Yes, That field a Com 300-For this year? 3a X b If Yes, That field a Com 300-For this year? 4a X b If Yes, That field a Com 300-For this year? 5a X See instructions for films requirements for Form TD F 9022.1, Report of Foreign Bark and Financial Accounts. 5a X b Oid any taxable party notify the organization the Fore 88867? 5a X C Organization have annual gross receipts that are normally greater than \$100,000, and did the organization for the value of the sould or services provided? 5a X C Organization thave annual gross receipts that are normally greater than \$100,000, and did the organization for the value of the sould or goods or services provided? 5a X C Oreanizations that may receive deducti | | | ming | | | |
| 2a Enter the number of employees reported on Form W3, Transmittal of Wage and Tax Statements. 2a 48.6 b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b X Note. If the sum of line 1a and 2a is greater than 250, you may be required to <i>c</i> -file (see instructions) 3a X b If the sum of line 1a and 2a is greater than 250, you may be required to <i>c</i> -file (see instructions) 3a X b If Yes, 'has it field a form 990-T for the year? 3a X b If Yes, 'has it field a form 990-T for the year? 3a X b If Yes, 'has it field a form 990-T for the year? 3a X b If Yes, 'has it field a form 990-T for the year? 3a X See instructions for ling requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. 5a Sa X 5a Was the organization have annual gross receipts that are normally greater than 5100,000, and did the organization sele. 5a X 5b If Yes, 'to line 6a or 5b, did the organization have any construction that are sprease statement that such contributions or gifts were not tax deductible? 5a X 6 If Yes, 'to line 6a or 5b, did the organization needees any find, direx | - | | - | 1c | | |
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| b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O 3b 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: ▶ 4a X b If "Yes," enter the name of the foreign country: ▶ - - - See instructions for illing requirements for Form TD F 90.22.1, Report of Foreign Bank and Financial Accounts. 5a X b If "Yes," enter the name of the foreign country: ▶ - 5a X b If "Yes," enter the name of the foreign Bank and Financial Accounts. 5a X b If "Yes," did the organization file Form 88677 5a X c If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 5a X b If "Yes," did the organization outly the door of the value of the goods or services provided the pave? 7a X c Did the organization number of Forms 8282 filed during the year 7d 7a X c Did the organization receive any function, on a personal benefit contract? 7f 7f 7g d If "Yes," inducate the number of Forms 8 | | Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) | | | | |
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| g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h 8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization nor a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8 9 Sponsoring organization make any taxable distributions under section 4966? 9a b Did the organization make any taxable distributions under section 4966? 9a b Did the organizations. Enter: 10a a Initiation fees and capital contributions included on Part VIII, line 12. 10a b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11a 12a Ection 501(c)(2) organization fet exempt interest received or accrued during the year 12b 13 Section 501(c)(2) organization included to maintain by the states in which the organization licensed to issue qualified health plans in more than one state? 13a 14a X | | | | | | |
| h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h 8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8 9 Sponsoring organizations maintaining donor advised funds. 9a a Did the organization make any taxable distributions under section 4966? 9a b Did the organization make a distribution to a donor, donor advisor, or related person? 9b 10 Section 501(c)(7) organizations. Enter: 10a a Initiation fees and capital contributions included on Part VIII, line 12, for public use of club facilities 10b 11 Section 501(c)(12) organizations. Enter: 10a 10b a Gross income from members or shareholders 11a 11b b Gross income from other sources (Do not net amounts due or pai/zation 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 13a 13 Section 501(c)(29) qualified nonprofit health insurance issuers. 13a 13a 14 | | | | | | |
| 8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8 9 Sponsoring organizations maintaining donor advised funds. 9a 10 the organization make any taxable distributions under section 4966? 9a 10 bid the organization make any taxable distributions under section 4966? 9a 11 Section 501(c)(7) organizations. Enter: 10a 11 Section 501(c)(12) organizations. Enter: 10b 11 Section 501(c)(12) organizations. Enter: 10b 11 Section 501(c)(12) organizations. Enter: 11a 12 Gross income from members or shareholders 11a 13 Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b 12a 13 Section 501(c)(29) qualified nonprofit health insurance issuers. 12b 13a 13 Note. See the instructions for additional information the organization must report on Schedule O. 13a 13a Note. See the instructions for additional information the organization must report on Schedule O. 13a 14a | | | · · · · · | - | | |
| organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8 9 Sponsoring organizations maintaining donor advised funds. 9a 9a a Did the organization make any taxable distributions under section 4966? 9a 9b b Did the organization make a distribution to a donor, donor advisor, or related person? 9b 9b 10 Section 501(c)(7) organizations. Enter: 10a 10b 10b a Initiation fees and capital contributions included on Part VIII, line 12 10b 10b 10b 11 Section 501(c)(12) organizations. Enter: 10b 10b 10b 10b 12 Section 501(c)(12) organizations. Enter: 11a 10b 10b 10b 13 Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b 12a | - | | | <u>/n</u> | | |
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| b Did the organization make a distribution to a donor, donor advisor, or related person? 9b 10 Section 501(c)(7) organizations. Enter: 10a 10a 10a a Initiation fees and capital contributions included on Part VIII, line 12, for public use of club facilities 10b 10b 10b 11 Section 501(c)(12) organizations. Enter: 10a 10b 10b 10b 11 Section 501(c)(12) organizations. Enter: 11a 10b 10b 10b 12 Gross income from members or shareholders 11a 11b 11b 12a 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 12a 12a Section 501(c)(29) qualified nonprofit heatth insurance issuers. 12b 12a 12a 13 Section 501(c)(29) qualified nonprofit health plans in more than one state? 13a 13a 13 Is the organization is icensed to issue qualified health plans 13b 13c 13a 14a X X 14a X | y | | | 00 | | |
| 10 Section 501(c)(7) organizations. Enter: 10a 10a a Initiation fees and capital contributions included on Part VIII, line 12 10a 10b b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b 10b 11 Section 501(c)(12) organizations. Enter: 11a 10b 11a a Gross income from members or shareholders 11a 11b 11b 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 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 13a 13 Section 501(c)(29) qualified nonprofit health insurance issuers. 13a 13a a Is the organization licensed to issue qualified health plans in more than one state? 13a 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 13c c Enter the amount of reserves on hand 13c 14a | a h | | | | | |
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| 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: 11a 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 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 12a 13 Section 501(c)(29) qualified nonprofit health insurance issuers. 13a 13a a Is the organization licensed to issue qualified health plans in more than one state? 13a 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 13b c Enter the amount of reserves on hand 13c 14a X | | | | | | |
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| 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. 13a a Is the organization licensed to issue qualified health plans in more than one state? 13a 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 13a 14a XX | | | | | | |
| b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b 11b 11b 12a 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a 12a b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b 12a 13 3 Section 501(c)(29) qualified nonprofit health insurance issuers. 13a 13a 13a a Is the organization licensed to issue qualified health plans in more than one state? 13a 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 13b c Enter the amount of reserves on hand 13c 13a 14a X | | | | | | |
| 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 12a 13 Section 501(c)(29) qualified nonprofit health insurance issuers. 13a 13a a Is the organization licensed to issue qualified health plans in more than one state? 13a 13a Note. See the instructions for additional information the organization must report on Schedule O. 13b 13b 14a 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 13b 13c c Enter the amount of reserves on hand 13c 14a X | | | | | | |
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| 13 Section 501(c)(29) qualified nonprofit health insurance issuers. 13a a Is the organization licensed to issue qualified health plans in more than one state? 13a 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 X | | | | | | |
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| Note. See the instructions for additional information the organization must report on Schedule O. b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans c Enter the amount of reserves on hand 14a Did the organization receive any payments for indoor tanning services during the tax year? | а | | Г | 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 13b c Enter the amount of reserves on hand 13c 14a 14a X | | - | | | | |
| organization is licensed to issue qualified health plans 13b 13b c Enter the amount of reserves on hand 13c 14a 14a Did the organization receive any payments for indoor tanning services during the tax year? 14a X | b | | | | | |
| c Enter the amount of reserves on hand 13c 14a 14a Did the organization receive any payments for indoor tanning services during the tax year? 14a X | | | | | | |
| 14a Did the organization receive any payments for indoor tanning services during the tax year? 14a X | с | | | | | |
| | | | | 14a | | Х |
| | | | <u></u> | 14b | | |

Form **990** (2011)

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Form 990 (2011)

CUMBERLAND UNIVERSITY

| Form 990 (2011 |) |
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CUMBERLAND UNIVERSITY

62-0599339 Page 6

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

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

X

| Sec | tion 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 | 24 | | | |
| | 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 0. | | | | | |
| b | Enter the number of voting members included in line 1a, above, who are independent | 1b | 24 | | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship | ip with | any other | | | |
| | officer, director, trustee, or key employee? | | | 2 | X | |
| 3 | Did the organization delegate control over management duties customarily performed by or under the | | | | | |
| | of officers, directors, or trustees, or key employees to a management company or other person? \dots | | | 3 | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form | | | 4 | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's as | sets? | | 5 | | X |
| 6 | Did the organization have members or stockholders? | | | 6 | | X |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or a | ppoin | one or | | | |
| | more members of the governing body? | | | 7a | | X |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, s | stockh | olders, or | | | |
| | persons other than the governing body? | | | 7b | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the ye | | | | | |
| а | The governing body? | | | 8a | X | |
| b | Each committee with authority to act on behalf of the governing body? | | | 8b | X | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read | ached | at the | | | |
| | | | | 9 | | X |
| Sec | tion B. Policies (This Section B requests information about policies not required by the Internal R | levenu | e Code.) | | | |
| | | | | | Yes | No |
| | Did the organization have local chapters, branches, or affiliates? | | | 10a | | X |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such c | | | | | |
| | and branches to ensure their operations are consistent with the organization's exempt purposes? | | | 10b | 37 | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing boo | dy befo | ore filing the form? | 11a | Х | |
| b | Describe in Schedule O the process, if any, used by the organization to review this Form 990. | | | | v | |
| 12a | | | | 12a | X X | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise | | | 12b | | |
| С | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Y | | | | v | |
| 40 | in Schedule O how this was done | | | 12c | X | X |
| 13 | Did the organization have a written whistleblower policy? | | | 13 | | X |
| 14 | Did the organization have a written document retention and destruction policy? | | | 14 | | |
| 15 | Did the process for determining compensation of the following persons include a review and approv | | ndependent | | | |
| _ | persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | 45.0 | x | |
| a ⊾ | The organization's CEO, Executive Director, or top management official | | | 15a | - 22 | X |
| a | Other officers or key employees of the organization | | | 15b | | 17 |
| 16- | If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrange | mont | with a | | | |
| iva | | | | 16a | | x |
| h | taxable entity during the year? If "Yes," did the organization follow a written policy or procedure requiring the organization to evalua | | | 104 | | |
| U | in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization to evaluate | | • | | | |
| | exempt status with respect to such arrangements? | nzati | | 16b | | |
| Sec | tion C. Disclosure | | | | | |
| 17 | List the states with which a copy of this Form 990 is required to be filed NONE | | | | | |
| 18 | Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990- | T (Sec | tion 501(c)(3)s only); | availab | le | |
| | for public inspection. Indicate how you made these available. Check all that apply. | | | | | |
| | Own website Another's website X Upon request | | | | | |
| 19 | Describe in Schedule O whether (and if so, how), the organization made its governing documents, co | onflict | of interest policy, an | d finar | ncial | |
| - | statements available to the public during the tax year. | | , an | | | |
| 20 | State the name, physical address, and telephone number of the person who possesses the books a | ind rea | ords of the organiza | tion: 🕨 | • | |
| • | MS. JUDY JORDAN - (615) 444-2562 | | | | | |
| | ONE CUMBERLAND SQUARE, LEBANON, TN 37087-3554 | | | | | |
| 13200 01-23- | | | | Form | 990 (| (2011) |
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2011.05010 CUMBERLAND UNIVERSITY

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CUMBERLAND UNIVERSITY

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

ום סטוויףוטט נוווס מטוט וטו מון איזטטוס וטעמווטע נט טט ווסנטג דופאטרג טטוואטווטו נווב טמוכוועמן אלמן כוועוווץ אונו טו אונוווו נווב טואמוולמנטון 5 נמג אלמן.

• 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, and 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.

| | or arry related | u ge | | | 001 | прсі | 134 | | | |
|-------------------------------------|--|--------------|-----------------------|---------|--------------|--|--------|---------------------------------|-----------------|--------------------------|
| (A) | (B) | | | _ (ດ | | | | (D) | (E) | (F) |
| Name and Title | Average | (do | | Posi | |) than | one | Reportable | Reportable | Estimated |
| | hours per | box | , unle | ss pei | rson | is bot pr/trus | h an | compensation | compensation | amount of |
| | week | | | | | 1/ | | from | from related | other |
| | (describe hours for related organizations | irecto | | | | | | the | organizations | compensation |
| | related | e or d | tee | | | sated | | organization (W-2/1099-MISC) | (W-2/1099-MISC) | from the organization |
| | organizations | ruste | l trus | | /ee | npen | | (00-2/1033-101100) | | and related |
| | in Schedule | dual t | itiona | _ | nploy | st col | 5 | | | organizations |
| | O) | Individual t | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | 9 |
| (1) ROBERT CARVER BONE, MD | | - | - | | _ | | - | | | |
| CHAIRMAN EMERITUS | 1.00 | x | | | | | | 0. | 0. | 0. |
| (2) W P BONE, III | | | | | | | | | | |
| VICE CHAIRMAN | 2.00 | x | | | | | | 0. | 0. | 0. |
| (3) MARTHA BRADSHAW | | | | | | | | | | |
| TRUSTEE | 1.00 | x | | | | | | 0. | 0. | 0. |
| (4) J RANDALL CLEMONS | | | | | | | | | | |
| TRUSTEE | 1.00 | x | | | | | | 0. | 0. | 0. |
| (5) SANDRA MOSS DUNCAN | | | | | | | | | | |
| TRUSTEE | 2.00 | x | | | | | | 0. | 0. | 0. |
| (6) J SAMUEL HATCHER | | | | | | | | | | |
| TRUSTEE | 1.00 | x | | | | | | 0. | 0. | 0. |
| (7) WILLIAM D HEYDEL, D.LL (HONORIS | | | | | | | | | | |
| TRUSTEE | 1.00 | x | | | | | | 0. | 0. | 0. |
| (8) JIM K LANCASTER, D.LL (HONORIS | | | | | | | | | | |
| TRUSTEE | 1.00 | x | | | | | | 0. | 0. | 0. |
| (9) BOB MCDONALD | | | | | | | | | | |
| TRUSTEE | 2.00 | x | | | | | | 0. | 0. | Ο. |
| (10) MARK RIGGINS | | | | | | | | | | |
| TRUSTEE | 1.00 | x | | | | | | 0. | 0. | Ο. |
| (11) ANNE B ROBERTS | | | | | | | | | | |
| TRUSTEE | 1.00 | x | | | | | | 0. | 0. | Ο. |
| (12) DR EDWARD L THACKSTON, PH.D | | | | | | | | | | |
| CHAIRMAN | 8.00 | x | | | | | | 0. | 0. | Ο. |
| (13) JOSEPH ADAMS | | | | | | | | | | |
| SECRETARY-TREASURER | 4.00 | x | | | | | | 0. | 0. | 0. |
| (14) JACQUELINE COWDEN | | | | | | | | | | |
| TRUSTEE | 1.00 | x | | | | | | 0. | 0. | Ο. |
| (15) TRENT MCCRACKEN | | | | | | | | | | |
| TRUSTEE | 1.00 | x | | | | | | 0. | 0. | 0. |
| (16) FORREST SHOAF | | | | | | | | | | |
| TRUSTEE | 1.00 | x | | | | | | 0. | 0. | 0. |
| (17) BILL VALLETT | | | | | | | | | | |
| TRUSTEE | 1.00 | x | | | | | | 0. | 0. | 0. |
| 132007 01-23-12 | • | • | | | | • | • | | | Form 990 (2011) |

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2011.05010 CUMBERLAND UNIVERSITY

7

Form **990** (2011)

| Part V | II Section A. Officers, Directors, Tru | istees, Key Ei | mplo | oyee | s, a | nd I | ligh | est | Compensated Employ | ees (continued) | | | | <u> </u> |
|--------------|--|------------------------|---------------------|-----------------------|------------|--------------|---------------------------------|------|------------------------------|-------------------------------|-------|---------|----------------|-------------|
| | (A) | (B) | | | (C | C) | | | (D) | (E) | | | (F) | |
| | Name and title | Average | (do | not c | Posi | ition | than (| one | Reportable | Reportable | | Es | timate | ed |
| | | hours per | box | , unle | ss pei | rson | is bot | h an | compensation | compensatio | | an | nount | of |
| | | week | | | uau | recit | n/uus | lee) | from | from related | | | other | |
| | | (describe hours for | trustee or director | | | | | | the organization | organization (W-2/1099-MIS | | | pensa om th | |
| | | related | e or d | tee | | | sated | | (W-2/1099-MISC) | (00-2/1099-0013 | 50) | | anizat | |
| | | organizations | truste | al trus | | /ee | mpen | | (1127100011100) | | | • | d relat | |
| | | in Schedule | Individual t | Institutional trustee | L. | Key employee | est co oyee | er | | | | | anizati | |
| | | O) | Indivi | Instit | Officer | Key ei | Highest compensated employee | Form | | | | - | | |
| (18) BO | OB N VERO | | | | | | | | | | | | | |
| TRUSTE | 2 | 1.00 | X | | | | | | 0. | | 0. | | | 0. |
| | AVID PAUL | | | | | | | | | | | | | |
| TRUSTE | | 1.00 | X | | | | | | 0. | | 0. | | | 0. |
| | DHN VAN MOL | 1 | | | | | | | | | ~ | | | ~ |
| TRUSTE | | 1.00 | X | | | | | | 0. | | 0. | | | 0. |
| | DWARD CALLIS | 1 00 | 37 | | | | | | 0 | | ~ | | | 0 |
| TRUSTE | | 1.00 | X | | | | | | 0. | | 0. | | | 0. |
| | REG DUGDALE | 1 00 | 37 | | | | | | 0 | | ~ | | | 0 |
| TRUSTE | | 1.00 | X | | | | | | 0. | | 0. | | | 0. |
| (23) SZ | AAD EHTISHAM | 1.00 | v | | | | | | 0. | | Ο. | | | 0. |
| | by WAUFORD | 1.00 | | | | | | | 0. | | 0. | | | 0. |
| TRUSTE | | 1.00 | v | | | | | | 0. | | Ο. | | | 0. |
| | R HARVILL EATON, PH.D | 1.00 | | | | | | | | | •• | | | |
| | SITY PRESIDENT | 40.00 | | | х | | | | 215,000. | | ο. | | | Ο. |
| | DDIE PAWLAWSKI | 40.00 | | | | | | | 215,000. | | •• | | | |
| | FIVE VP AND DEAN OF | 40.00 | | | x | | | | 107,000. | | ο. | | | Ο. |
| | ib-total | | | | | L | | | 322,000. | | 0. | | | 0. |
| | tal from continuation sheets to Part VI | L Section A | | | | | 5 | | 350,111. | | 0. | | | 0. |
| | tal (add lines 1b and 1c) | | | | | | | | 672,111. | | 0. | | | 0. |
| | tal number of individuals (including but n | | | | | | | no r | | .000 of reportab | le l | | | |
| | mpensation from the organization | | | | | | -, | | | , | | | | 2 |
| | | | | | | | | | | | | | Yes | No |
| 3 Die | d the organization list any former officer, | director, or tru | uste | e, ke | y en | nplc | oyee, | or | highest compensated e | mployee on | Ī | | | |
| | e 1a? If "Yes," complete Schedule J for s | | | | | | | | | | | 3 | | Х |
| 4 Fo | r any individual listed on line 1a, is the su | im of reportab | | | | | | | | | Ī | | | |
| an | d related organizations greater than \$150 | 0,000? If "Yes, | " со | mple | ete S | Sche | edule | Ji | for such individual | | | 4 | Х | |
| 5 Die | d any person listed on line 1a receive or a | accrue compe | nsat | ion f | rom | any | unr | elat | ted organization or indivi | dual for services | | | | |
| | ndered to the organization? If "Yes," com | plete Schedul | e J f | or su | uch j | pers | son . | | | | | 5 | | X |
| Sectior | B. Independent Contractors | | | | | | | | | | | | | |
| | omplete this table for your five highest co | - | - | | | | | | | | npens | ation f | rom | |
| the | e organization. Report compensation for | the calendar y | ear | endi | ng w | vith | or w | ithi | | /ear. | | | | |
| | (A) | addraaa | | | | | | | (B) | onvisoo | 0 |) (C | | ~ |
| CORDER | | | | | | | | _ | Description of s | ervices | U | ompe | nsatio | |
| | D BROTHERS CONTRACTOR | | 7 | | | | | | CONCERDITORION | | າ | 00 | 1 0 | 61 |
| | E MAIN ST, LEBANON, TWELLS DINING SERVICI | | / | | | | | _ | CONSTRUCTION FOOD SERVICE | | 4 | , | 1,0 | 64. |
| | OX 91337, CHICAGO, II | | _1 : | 225 | 7 | | | | PROVIDER | | 1 | 10 | 4,0 | 13 |
| | XO INC & AFFILIATES | 1 00093 | <u> </u> | 55 | | | | | BUILDING AND | CROTINDS | | ,12 | 4,0 | <u>4</u> J. |
| | OX 536922, ATLANTA, (| | 3_6 | 593 |)) | | | | MAINTENANCE | GROONDS | | 98 | 3,5 | ۹N |
| | VAN MOL & LAWRENCE IN | | | 22 | - 21 | | | - | | | | 50 | 5,5 | <u> </u> |
| | 12TH AVE S, NASHVILLI | | 720 |)3 | | | | | ADVERTISING | AGENCY | | 29 | 2,4 | 82. |
| | TAL EDUCATION LLC, 20 | | | | CKE | ER | | _ | ONLINE IT PL | | | - | | |
| | 1600, CHICAGO, IL 600 | | | | | | | | PROVIDER | | | 23 | 1,7 | 97. |

 STE
 1600,
 CHICAGO,
 IL
 60606
 PROVIDER

 2
 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization
 8

SEE PART VII, SECTION A CONTINUATION SHEETS

Form 990 (2011)

132008 01-23-12

8

| Part VII Section A. Officers, Directors, Tr | ustees, Key Ei | nplo | byee | es, a | nd I | ligh | est | Compensated Employ | rees (continued) | <i>(</i> —) |
|---|------------------|--------------------------------|------------------------------------|---------|--------------|------------------------------|--------|--|--|---|
| (A) | (B) | | | (0 | C) | | | (D) | (E) | (F) |
| Name and title | Average hours | (cl | Position (check all that apply) | | | | | Reportable compensation | Reportable compensation | Estimated amount of |
| | per week | Individual trustee or director | Institutional trustee | | ployee | Highest compensated employee | | from the organization (W-2/1099-MISC) | from related organizations (W-2/1099-MISC) | other compensation from the organization and related organizations |
| | | Individu | Instituti | Officer | Key employee | Highest | Former | | | |
| (27) WILBUR PETERSON, PH.D VP ACADEMIC AFFAIRS | 40.00 | | | x | | | | 97,505. | 0. | 0. |
| (28) JOE GRAY | 40.00 | | | | | | | 57,505. | 0. | 0.0 |
| VP ADMINISTRATION | 40.00 | | | x | | | | 92,700. | 0. | 0 |
| (29) JUDY JORDAN VP FINANCE | 40.00 | | | x | | | | 72,167. | 0. | 0 . |
| (30) RUSTY RICHARDSON | | | | | | | | | | |
| VP ADVANCEMENT (31) CHARLES COLLIER | 40.00 | | | Х | | | | 12,922. | 0. | 0 . |
| VP ONLINE AND PROFESSIONAL STUDIES | 40.00 | | | x | | | | 74,817. | 0. | 0 . |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| otal to Part VII, Section A, line 1c | | | | | | | | 350,111. | | |

132201 05-01-11

| | Form 990 (| 2011 |) C | UMBERL |
|---|------------|------|--------------|---------|
| I | Part VII | | Statement of | Revenue |

CUMBERLAND UNIVERSITY

62-0599339 Page 9

| | | | | | (A) Total revenue | (B) Related or | (C) Unrelated | (D) Revenue |
|---|-----------|--|------------------------|-------------------------|-----------------------------|--------------------------|-------------------------|------------------------------|
| | | | | | Total revenue | exempt function | business | excluded from tax under |
| | | | | | | revenue | revenue | sections 512, 513, or 514 |
| ts si | 1 a | Federated campaigns | 1a | 2371739. | | | | |
| our | | Membership dues | | | | | | |
| Am, 6 | | Fundraising events | | | | | | |
| ar Git | d | Related organizations | 1d | | | | | |
| ns, ini | | Government grants (contributi | | | | | | |
| erio 0 | f | All other contributions, gifts, grant | | | | | | |
| ēŧ | | similar amounts not included abov | | 1408427. | | | | |
| Contributions, Gifts, Grants and Other Similar Amounts | - | Noncash contributions included in lines | | | 2700166 | | | |
| <u>a C</u> | h | Total. Add lines 1a-1f | | | 3780166. | | | |
| a | 2 9 | TUITION & FEES | | Business Code 611310 | 26,105,789. | 26,105,789. | | |
| Ś | 2 a b | | D BOARD | 611310 | 2800805. | 2800805. | | |
| Ser | ~ C | SUMMER CAMP, PR | | 611310 | 317,357. | 317,357. | | |
| eve eve | d | AUXILIARY ENTER | | 611310 | 271,672. | 271,672. | | |
| Program Service Revenue | е | | | | - | - | | |
| ۲ ۲ | f | All other program service reve | nue | | | | | |
| | g | Total. Add lines 2a-2f | | ► | 29,495,623. | | | |
| | 3 | Investment income (including | dividends, inter | est, and | 314,415. | | | |
| | | | other similar amounts) | | | 314,415. | | |
| | 4 | Income from investment of tax | | | | | | |
| | 5 | Royalties | | 1 | | | | |
| | - | a . | (i) Real | (ii) Personal | | | | |
| | | Gross rents | | | | | | |
| | | Less: rental expenses | | | | | | |
| | | Rental income or (loss) | | | | | | |
| | | I Net rental income or (loss) Gross amount from sales of | (i) Securities | (ii) Other | | | | |
| | 1 0 | assets other than inventory | 1,376,707. | | | | | |
| | h | Less: cost or other basis | | | | | | |
| | | and sales expenses | 1,645,965. | | | | | |
| | с | Gain or (loss) | -269,258. | | | | | |
| | d | Net gain or (loss) | | ► | -269,258. | -269,258. | | |
| en | | Gross income from fundraising | | | | | | |
| enu | | including \$ | of | | | | | |
| Other Reven | | contributions reported on line | , | | | | | |
| er | | Part IV, line 18 | | 52,226. | | | | |
| f | | Less: direct expenses | | 56,086. | 2 0 6 0 | | | 2.000 |
| | | Net income or (loss) from fund | | ▶ | -3,860. | | | -3,860. |
| | 9 a | Gross income from gaming ac | | | | | | |
| | le le | Part IV, line 19 | | 1 | | | | |
| | | Less: direct expenses Net income or (loss) from gam | | | | | | |
| | | Gross sales of inventory, less | - | | | | | |
| | 10 a | and allowances | | 633878. | | | | |
| | h | Less: cost of goods sold | | | | | | |
| | | Net income or (loss) from sale | | | 84,551. | | | 84,551. |
| t | | Miscellaneous Revenue | | Business Code | | | | |
| | 11 a | | | | | | | |
| | b | | | | | | | |
| | с | · | | | | | | |
| | | All other revenue | | | | | | |
| | е | Total. Add lines 11a-11d | | | | | | 0.0 0.01 |
| 13200 | 12 | Total revenue. See instructions. | | ► | 33,401,637. | 29,540,780. | 0. | |
| 13200 01-23 | 12 | | | | 10 | | | Form 990 (2011) |

08481130 759241 12021

2011.05010 CUMBERLAND UNIVERSITY

12021__3

Form 990 (2011) Part IX Statement of Functional Expenses

CUMBERLAND UNIVERSITY

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

| | Observis if Oslandada Ossantaires e versa | | | | |
|------------|--|----------------|-----------------------------|---------------------------------|-------------------------|
| D - | Check if Schedule O contains a respon | (A) | (B) | (C) | (D) |
| | not include amounts reported on lines 6b, 8b. 9b. and 10b of Part VIII. | Total expenses | Program service expenses | Management and general expenses | Fundraising expenses |
| <u>10,</u> | Grants and other assistance to governments and | | expenses | general expenses | expenses |
| • | organizations in the United States. See Part IV, line 21 | | | | |
| 2 | Grants and other assistance to individuals in | | | | |
| - | the United States. See Part IV, line 22 | 13,252,913. | 13,252,913. | | |
| 3 | Grants and other assistance to governments, | | | | |
| - | organizations, and individuals outside the | | | | |
| | United States. See Part IV, lines 15 and 16 | | | | |
| 4 | Benefits paid to or for members | | | | |
| 5 | Compensation of current officers, directors, | | | | |
| | trustees, and key employees | 779,933. | 295,106. | 288,181. | 196,646 |
| 6 | Compensation not included above, to disqualified | | | | |
| | persons (as defined under section 4958(f)(1)) and | | | | |
| | persons described in section 4958(c)(3)(B) | | | | |
| 7 | Other salaries and wages | 8,212,544. | 6,916,410. | 1,095,509. | 200,625 |
| 8 | Pension plan accruals and contributions (include | | | | |
| | section 401(k) and section 403(b) employer contributions) \dots | 210,739. | 169,002. | 32,427. | 9,310 |
| 9 | Other employee benefits | 472,603. | 379,004. | 72,720. | 20,879 |
| 10 | Payroll taxes | 764,360. | 612,979. | 117,614. | 33,767 |
| 11 | Fees for services (non-employees): | | | | |
| а | Management | | | 150 100 | |
| b | 0 | 158,108. | | 158,108. | |
| С | 0 | | | | |
| | Lobbying | | | | |
| e | • | | | | |
| f | Investment management fees | 2,283,132. | 1,887,545. | 334,399. | 61,188 |
| g 10 | | 249,669. | 26,279. | 223,115. | 275 |
| 12 | Advertising and promotion | 2,460,018. | 1,566,420. | 779,105. | 114,493 |
| 13 14 | Office expenses | 2,400,010. | 1,500,420. | 115,105. | 111,195 |
| 14 15 | Information technology Royalties | | | | |
| 16 | Occupancy | 927,460. | 325,370. | 602,090. | |
| 17 | Travel | 1,704,554. | 1,636,665. | 52,487. | 15,402 |
| 18 | Payments of travel or entertainment expenses | | _,, | | , |
| | for any federal, state, or local public officials | | | | |
| 19 | Conferences, conventions, and meetings | 20,470. | 19,800. | 670. | |
| 20 | Interest | 131,544. | 131,544. | | |
| 21 | Payments to affiliates | | | | |
| 22 | Depreciation, depletion, and amortization | 1,034,229. | 1,034,229. | | |
| 23 | Insurance | 124,717. | 124,717. | | |
| 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 0.) | | | | |
| а | | 121,307. | 77,493. | 39,264. | 4,550 |
| b | PUBLICATIONS | 80,200. | 80,200. | | |
| с | RECRUITING | 70,778. | 70,778. | | |
| d | MISCELLANEOUS | 48,472. | 43,214. | 4,706. | 552 |
| е | • | | | | |
| 25 | Total functional expenses. Add lines 1 through 24e | 33,107,750. | 28,649,668. | 3,800,395. | 657,687 |
| 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 Figure 1 if following SOP 98-2 (ASC 958-720) | | | | |

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08481130 759241 12021

(A) Beginning of year

Form 990 (2011) Part X Balance Sheet CUMBERLAND UNIVERSITY

| | | | Beginning of year | | End of year |
|---|----------|---|-------------------|-----|------------------------|
| | 1 | Cash - non-interest-bearing | 5,759,511. | 1 | 5,935,138. |
| | 2 | Savings and temporary cash investments | 575,529. | 2 | 575,575. |
| | 3 | Pledges and grants receivable, net | 639,883. | 3 | 520,785. |
| | 4 | Accounts receivable, net | 1,476,866. | 4 | 2,228,164. |
| | 5 | Receivables from current and former officers, directors, trustees, key | | | |
| | | employees, and highest compensated employees. Complete Part II | | | |
| | | of Schedule L | | 5 | |
| | 6 | 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) | | 6 | |
| 2 | 7 | Notes and loans receivable, net | 234,536. | 7 | 222,387. |
| | 8 | Inventories for sale or use | 404,552. | 8 | 389,488. |
| ſ | 9 | Prepaid expenses and deferred charges | 330,717. | 9 | 310,241. |
| | | Land, buildings, and equipment: cost or other | | | |
| | 100 | basis. Complete Part VI of Schedule D 10a 34,281,900. | | | |
| | h | Less: accumulated depreciation 10b 14,354,284. | 15,888,740. | 10c | 19,927,616. |
| | 11 | Investments - publicly traded securities | 6,307,418. | 11 | 5,916,552. |
| | 12 | Investments - other securities. See Part IV, line 11 | 3,424,552. | 12 | 3,386,003. |
| | 13 | Investments - program-related. See Part IV, line 11 | 5,121,5521 | 13 | 5,500,0050 |
| | 13 14 | | | 14 | |
| | 14 | Intangible assets | 232,428. | 14 | 169,440. |
| | 16 | Other assets. See Part IV, line 11 | 35,274,732. | 16 | 39,581,389. |
| _ | 17 | Total assets. Add lines 1 through 15 (must equal line 34) Accounts payable and accrued expenses | 1,301,767. | 17 | 1,567,268. |
| | 18 | Grants payable | 1/001/10/1 | 18 | 1,007,2000 |
| | 19 | Deferred revenue | 1,921,099. | 19 | 2,288,110. |
| | 20 | Tax-exempt bond liabilities | | 20 | 2,200,2200 |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 | Payables to current and former officers, directors, trustees, key employees, | | 21 | |
| | ~~ | highest compensated employees, and disqualified persons. Complete Part II | | | |
| Ĭ | | of Schedule L | | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | 3,427,199. | 23 | 7,333,503. |
| | 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 | 505,419. | 25 | 428,263. |
| | 26 | Total liabilities. Add lines 17 through 25 | 7,155,484. | 26 | 11,617,144. |
| | | Organizations that follow SFAS 117, check here X and complete | · · | | · · · |
| 2 | | lines 27 through 29, and lines 33 and 34. | | | |
| | 27 | Unrestricted net assets | 17,542,707. | 27 | 17,464,638. |
| | 28 | Temporarily restricted net assets | 5,285,222. | 28 | 5,069,220. |
| נ | 29 | Permanently restricted net assets | 5,291,319. | 29 | 5,430,387. |
| 5 | | Organizations that do not follow SFAS 117, check here and and | | | |
| 5 | | complete lines 30 through 34. | | | |
| 2 | 30 | Capital stock or trust principal, or current funds | | 30 | |
| | 31 | Paid-in or capital surplus, or land, building, or equipment fund | | 31 | |
| 5 | 32 | Retained earnings, endowment, accumulated income, or other funds | | 32 | |
| | 33 | Total net assets or fund balances | 28,119,248. | 33 | 27,964,245. |
| | 34 | Total liabilities and net assets/fund balances | 35,274,732. | 34 | 39,581,389. |
| | | | | | Form 990 (2011) |

(B) End of year

Assets

Liabilities

Net Assets or Fund Balances

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| Form | 1990 (2011) CUMBERLAND UNIVERSITY | 62-0 | 59933 | 9 Pa | age 12 |
|------|--|------------|------------|--------------|---------------|
| Pa | rt XI Reconciliation of Net Assets | | | | |
| | Check if Schedule O contains a response to any question in this Part XI | | | | X |
| | | | | | |
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 33,4 | | |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 33,1 | | |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | | | 387. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 28,1 | | |
| 5 | Other changes in net assets or fund balances (explain in Schedule O) | 5 | | | 390. |
| 6 | Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B)) | 6 | 27,9 | 54,2 | 245. |
| Pa | rt XII Financial Statements and Reporting | | | | |
| | Check if Schedule O contains a response to any question in this Part XII | | | <u></u> | |
| | | | | Yes | No |
| 1 | Accounting method used to prepare the Form 990: Cash X Accrual Other | | _ | | |
| | If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule | О. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | 2a | | X |
| b | Were the organization's financial statements audited by an independent accountant? | | 2b | X | |
| с | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the | e audit, | | | |
| | review, or compilation of its financial statements and selection of an independent accountant? | | 2 c | X | |
| | If the organization changed either its oversight process or selection process during the tax year, explain in Sch | edule O. | | | |
| d | If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issue | d on a | | | |
| | separate basis, consolidated basis, or both: | | | | |
| | X Separate basis Consolidated basis Both consolidated and separate basis | | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Si | ngle Audit | | | |
| | Act and OMB Circular A-133? | | 3a | X | <u> </u> |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requ | ired audit | | | |
| | or audits, explain why in Schedule O and describe any steps taken to undergo such audits. | | | | |
| | | | Earr | ~ aan | (2011) |

Form **990** (2011)

| SCHEDULE A | |
|------------|--|
|------------|--|

(Form 990 or 990-EZ)

Department of the Treasury

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.

| Internal Reve | enue Service | ► At | tach to Form 990 or Fo | orm 990-E | Z. 🕨 See | separate | instructio | ons. | | In | spec | ction | |
|---|--------------------------------------|-------------------------------|---|-------------------------|--------------------|-------------------|--------------------|----------------------|------------------|-----------|--------------|----------|-------|
| Name of | Name of the organization Employer ic | | | | | | | | | identifi | catic | on nu | mber |
| | | CUMBERL | AND UNIVERSI | TY | | | | | 6 | 2-05 | 99: | 339 |) |
| Part I | Reason | for Public Char | ity Status (All organiz | zations mu | st complet | te this par | t.) See inst | tructions. | | | | | |
| The organ | nization is not a | a private foundation | because it is: (For lines | 1 through | 11, check | only one b | ox.) | | | | | | |
| 1 🗂 | | | s, or association of chur | - | | • | | | | | | | |
| 2 X | | | '0(b)(1)(A)(ii). (Attach Sc | | | | | | | | | | |
| 3 | | | tal service organization | | in section | 170(b)(1) | (A)(iii). | | | | | | |
| 4 | • | | operated in conjunction | | | | | (b)(1)(A)(ii | i). Enter | the hosp | oital's | s nan | ne, |
| | city, and stat | | | | - | | | | - | - | | | |
| 5 | An organizati | ion operated for the | benefit of a college or ur | niversity ov | wned or op | perated by | a governi | mental uni | t describ | ed in | | | |
| | section 170 | (b)(1)(A)(iv). (Comple | ete Part II.) | | | | | | | | | | |
| 6 | A federal, sta | te, or local governm | ent or governmental uni | t described | d in sectio | n 170(b)(1 | I)(A)(v). | | | | | | |
| 7 🗌 | An organizati | ion that normally rec | eives a substantial part | of its supp | ort from a | governme | ental unit c | or from the | general | public d | escr | ibed i | in |
| | section 170(| b)(1)(A)(vi). (Comple | te Part II.) | | | | | | | | | | |
| 8 | A community | r trust described in s | ection 170(b)(1)(A)(vi). | (Complete | Part II.) | | | | | | | | |
| 9 🗌 | An organizati | ion that normally rec | eives: (1) more than 33 ⁻ | 1/3% of its | support fi | rom contri | butions, m | nembershij | p fees, a | nd gross | s rec | eipts | from |
| | activities rela | ted to its exempt fur | nctions - subject to certa | ain excepti | ons, and (2 | 2) no more | than 33 1 | /3% of its | support | t from gr | oss i | invest | tment |
| | income and ι | unrelated business ta | axable income (less sect | tion 511 ta | x) from bu | sinesses a | acquired b | y the orga | nization | after Ju | ne 30 | J, 197 | 75. |
| | See section | 509(a)(2). (Complete | e Part III.) | | | | | | | | | | |
| 10 | An organizati | ion organized and op | perated exclusively to te | st for publ | ic safety. S | See sectio | n 509(a)(4 | 4). | | | | | |
| 11 📖 | An organizati | ion organized and op | perated exclusively for the | ne benefit (| of, to perfo | orm the fu | nctions of, | or to carry | y out the | e purpos | es of | f one | or |
| | more publicly | / supported organiza | ations described in section | on 509(a)(⁻ | 1) or sectio | on 509(a)(2 | 2). See sec | ction 509(a | a)(3). Ch | eck the | box 1 | that | |
| | | | organization and compl | | • | | | | | - | | | |
| | a 📖 Type I | b | Type II c | с 📖 Тур | e III - Func | tionally int | egrated | | d 📖 | J Туре I | II - O | ther | |
| e 📖 | , , | | t the organization is not | | - | | | | • | • | | | |
| | | | han one or more publicly | | | | | | 9(a)(1) or | section | 509(| (a)(2). | |
| f | 0 | | ten determination from t | the IRS tha | at it is a Ty | ре I, Туре | II, or Type | e III | | | | | |
| | | rganization, check th | | | | | | | | | | | . 🗀 |
| g | - | | organization accepted ar | | | - | | | | | г | <u></u> | 1 |
| | | | | | | | Yes | No | | | | | |
| the governing body of the supported organization? 11g(i) (ii) A family member of a person described in (i) above? 11g(ii) | | | | | | | | | <u> </u> | | | | |
| | | | | | | | | | | | | | |
| 6 | | | person described in (i) o | | | | | | | 11g | <u>(III)</u> | | |
| h | Provide the f | ollowing information | about the supported or | ganization | (S). | | | | | | | | |
| | · · · · | | (iii) Type of | (iv) is the c | organization | (v) Did vo | unotify the | (vi) Is | the | | | <u> </u> | |
| () | e of supported | (ii) EIN | organization | | sted in your | | | organizatio | on in col. | · · | , | ount o |)Ť |
| organization | | | (described on lines 1-9 above or IRC section | | document? | | | (i) organize U.S. | .? | | supp | UL | |
| | | | (see instructions) | Yes | No | Yes | No | Yes | No | | | | |
| | | | , | | | | | | | | | | |

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2011

132021 01-24-12

Total

08481130 759241 12021

14 2011.05010 CUMBERLAND UNIVERSITY OMB No. 1545-0047

Open to Public

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Schedule A (Form 990 or 990-EZ) 2011

| Part II | Supp |
|---------|------|

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

| Sec | ction A. Public Support | | | | | | |
|-------------|--|----------------------------|----------------------|--------------------------|----------------------------|------------------|-------------|
| Cale | ndar year (or fiscal year beginning in) 🕨 | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (f) Total |
| 1 | Gifts, grants, contributions, and | | | | | | |
| | membership fees received. (Do not | | | | | | |
| | include any "unusual grants.") | | | | | | |
| 2 | Tax revenues levied for the organ- | | | | | | |
| | ization's benefit and either paid to | | | | | | |
| | or expended on its behalf | | | | | | |
| 3 | The value of services or facilities | | | | | | |
| | furnished by a governmental unit to | | | | | | |
| | the organization without charge | | | | | | |
| 4 | Total. Add lines 1 through 3 | | | | | | |
| 5 | The portion of total contributions | | | | | | |
| | by each person (other than a | | | | | | |
| | governmental unit or publicly | | | | | | |
| | supported organization) included | | | | | | |
| | on line 1 that exceeds 2% of the | | | | | | |
| | amount shown on line 11, | | | | | | |
| | column (f) | | | | | | |
| 6 | Public support. Subtract line 5 from line 4. | | | | | | |
| Sec | ction B. Total Support | | | • | • | | |
| Cale | ndar year (or fiscal year beginning in) 🕨 | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (f) Total |
| 7 | Amounts from line 4 | | | | | | |
| 8 | Gross income from interest, | | | | | | |
| | dividends, payments received on | | | | | | |
| | securities loans, rents, royalties | | | | | | |
| | and income from similar sources | | | | | | |
| 9 | Net income from unrelated business | | | | | | |
| | activities, whether or not the | | | | | | |
| | business is regularly carried on | | | | | | |
| 10 | Other income. Do not include gain | | | | | | |
| | or loss from the sale of capital | | | | | | |
| | assets (Explain in Part IV.) | | | | | | |
| 11 | Total support. Add lines 7 through 10 | | | | | | |
| | Gross receipts from related activities, | etc. (see instruct | ions) | • | | 12 | |
| | First five years. If the Form 990 is for | • | , | | | on 501(c)(3) | |
| | organization, check this box and stop | here | | | | | |
| Sec | ction C. Computation of Publi | c Support Pe | ercentage | | | | |
| 14 | Public support percentage for 2011 (li | ine 6, column (f) c | divided by line 11, | column (f)) | | 14 | % |
| 15 | Public support percentage from 2010 | Schedule A, Par | t II, line 14 | | | 15 | % |
| 1 6a | 33 1/3% support test - 2011. If the o | rganization did n | ot check the box o | on line 13, and line | 14 is 33 1/3% or | more, check th | is box and |
| | stop here. The organization qualifies | as a publicly sup | ported organizatio | n | | | ▶∟ |
| b | 33 1/3% support test - 2010. If the o | rganization did n | ot check a box on | line 13 or 16a, and | d line 15 is 33 1/39 | % or more, che | ck this box |
| | and stop here. The organization quali | fies as a publicly | supported organiz | zation | | | ▶∟ |
| 17a | 10% -facts-and-circumstances test | - 2011. If the or | ganization did not | check a box on lin | ie 13, 16a, or 16b, | and line 14 is 1 | 0% or more, |
| | and if the organization meets the "fac | ts-and-circumstar | nces" test, check t | this box and stop | here. Explain in Pa | art IV how the o | rganization |
| | meets the "facts-and-circumstances" | test. The organiz | ation qualifies as a | a publicly supporte | ed organization | | |
| b | 10% -facts-and-circumstances test | t - 2010. If the or | ganization did not | check a box on lin | ie 13, 16a, 16b, or | 17a, and line 1 | 5 is 10% or |
| | more, and if the organization meets th | e "facts-and-circe | umstances" test, o | check this box and | l stop here. Explai | n in Part IV hov | v the |
| | organization meets the "facts-and-circ | umstances" test | . The organization | qualifies as a pub | licly supported org | anization | ▶∐ |
| 18 | Private foundation. If the organization | n did not check a | ı box on line 13, 16 | 6a, 16b, 17a, or 17 | b, check this box | and see instruc | tions ► |
| | | | | | <u> </u> | /= | |

Schedule A (Form 990 or 990-EZ) 2011

132022 01-24-12

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

| Cale | ndar year (or fiscal year beginning in) 🕨 | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e |)2011 | (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 per- formed, 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 bus- | | | | | | | |
| | iness under section 513 | | | | | | | |
| 4 | Tax revenues levied for the organ- ization'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 | | | | | | | |
| ~ | | | | | | | | |
| | Total. Add lines 1 through 5 | | | | | + | | |
| <i>(</i> a | Amounts included on lines 1, 2, and | | | | | | | |
| h | 3 received from disqualified persons 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 | | | | | | | |
| | Public support (Subtract line 7c from line 6.) | | | | | | | |
| Sec | ction B. Total Support | | | | | | | |
| ale | ndar year (or fiscal year beginning in) 🕨 | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e |)2011 | (f) Total |
| 9 | Amounts from line 6 | | | | | | | |
| | 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 | | | | | | | |
| с 11 | activities not included in line 10b, whether or not the business is | | | | | | | |
| 12 | regularly carried on Other income. Do not include gain or loss from the sale of capital | | | | | | | |
| 13 | assets (Explain in Part IV.) Total support (Add lines 9, 10c, 11, and 12.) | | | | | | | |
| | First five years. If the Form 990 is for | the organization | 's first, second, thi | rd, fourth, or fifth ta | ax year as a section | on 501(d | c)(3) organiz | ation, |
| | check this box and stop here | | | | | | |) |
| | ction C. Computation of Publi | | | | | | | |
| 15 | Public support percentage for 2011 (li | ine 8, column (f) c | divided by line 13, | column (f)) | | 15 | | |
| | Public support percentage from 2010 | | | | | 16 | | |
| Sec | ction D. Computation of Inves | stment Incom | ne Percentage | | | | | |
| 17 | Investment income percentage for 20 | 11 (line 10c, colu | mn (f) divided by li | ne 13, column (f)) | | 17 | | |
| | Investment income percentage from 2 | | | | | 18 | | |
| | 33 1/3% support tests - 2011. If the | | | | | 33 1/3% | , and line 1 | 7 is not |
| | more than 33 1/3%, check this box ar | nd stop here. The | e organization qua | lifies as a publicly s | supported organiz | ation | | ▶□ |
| b | 33 1/3% support tests - 2010. If the | | | | | | | |
| | line 18 is not more than 33 1/3%, che | | | | | | | |
| <u>2</u> 0 | Private foundation. If the organization | | | | | | | > [|
| | 23 01-24-12 | | , | | | | | 0 or 990-EZ) 2 |
| | | | | 16 | | | | , |
| .81 | 130 759241 12021 | 20 | 11.05010 | CUMBERLANI |) UNIVERS | ITY | | 12021 |

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

► Attach to Form 990. ► See separate instructions.

| OMB No. 1545-0047 |
|-------------------|
| 2011 |
| |
| Open to Public |
| Inspection |

| Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Compute it the organization answered "res' to Form 90, Part IV, Ine 6. 1 Total number at end of year (a) Donor advised funds (b) Funds and other accounts 2 Aggregate contributions to (during year) (a) Donor advised funds (b) Funds and other accounts 3 Aggregate contributions to (during year) (a) Donor advised funds (b) Funds and other accounts 4 Aggregate contributions to (during year) (b) Funds and other accounts (b) Funds and other accounts 5 Did the organization inform all grantes, donora, and donor advisors in writing that grant funds can be used only for chraitable purposes and not for the bonefit of the advisor of onor advisor, or any other purpose conferring impermissible purbate henefit? Yes No PartIII Conservation Easements. Complete if the organization induces of the advisor of easy other purpose conferring impermissible purbate henefit? Preservation of an that advisor instatute Preservation of an that advisor instatute Preservation of an organ advisor in writing that any advisor. The purpose of a organ advisor instatute advisor of a certified biolic structure No 2 Compute Instatute advisor of pan apace 2 Compute Instatute advisor of pan apace 2 2 2 2 2 2 2 2 2 <th>Name of the organization CUMBERLAND UNIVERSI</th> <th>ጥ</th> <th>Employer identification numbe</th> | Name of the organization CUMBERLAND UNIVERSI | ጥ | Employer identification numbe |
|--|---|--|--|
| granization answered "Yes" to Form 990, Part IV, line 6. (b) Funds and other accounts (c) Pands and other accounts (c) Pands and other accounts Aggregate contributions to (during year) Aggregate stars from (during year) Aggregate value at end of year Aggregate value Aggregate value Aggregate value at end of year Aggregate value Ag | | | |
| Total number at end of year Aggregate contributions to (during year) Aggregate dual at end of year are the organization inform all donors and donor advises in writing that the assets held in donor advised funds are the organization inform all grantese, donors, and donor advises in writing that grant funds can be used only for charable purposes and not for the benefit of the donor of donor advisors in writing that grant funds can be used only for charable purposes and not for the benefit of the donor of donor advisors in writing that grant funds can be used only for charable purposes and not for the benefit of the donor of donor advisors in writing that grant funds can be used only for charable purposes and not for the benefit of the donor of donor advisors in writing that grant funds can be used only for charable purposes and not for the benefit of the donor of donor advisors in writing that grant funds a fortal number of natural habitat Preservation of asements held by the organization (check all that apply). Preservation of an historically important land area preservation of an instant application (check all that apply). Preservation of conservation easements a fortal number of conservation easements be advisored to expense and not be advisor. Automator of conservation easements modified, transfered, released, extinguished, or terminated by the organization during the tax year) work work white projecy regarding the protocin conservation easements during the year submotr of tables where property subject to conservation easement is located do subtract no integration have a write projecy regarding the protocing conservation easements during the year subtract not repense to the organization is accounting inspecting, and enforcing conservation easements during the year subtract not prot | | | |
| 1 Total rumber at end of year 2 Aggregate contributions to (during year) 3 Aggregate grants from (during year) 4 Aggregate sparts from (during year) 4 Aggregate value at end of year 5 Dot the organization is property, subject to the organization's exclusive legal cortrol? Yes No 6 Dot the organization is property, subject to the organization's exclusive legal cortrol? Yes Yes No 6 Dot the organization is property, subject to the organization's exclusive legal cortrol? Yes Yes No Fart III Conservation Easements. Complete if the organization is writing that prant funds can be used only tor charitable purposes and not tor the benefit of the organization is writing that apply. Fart III Conservation Easements. Complete if the organization asswered "Yes" to Form 900, Part IV, line 7. 1 Purpose(s) of conservation easements held by the organization asswered "Yes" to Form 900, Part IV, line 7. 1 Protection of natural habitat Protection of natural habitat Protection of natural habitat Protection of natural habitat Protection of conservation easements 8 Total acreage restricted by conservation easements 8 Total acreage restricted by conservation easements 9 Total acreage restricted by conservation easements 9 Total acreage restricted by conservation easements 9 Total acreage restricted by conservation easements included in (a) 9 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year. 9 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year is accomparized in monitoring, inspecting, and enforcing conservation easements found end in (a) 9 Number of conservation easements included in (a) equipatibility the equipatibility to equipatibility to equipatibil | | | (b) Funds and other accounts |
| 2 Aggregate contributions to (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 tunds are the organization inform all grantes, donors, and donor advisors in writing that grant tonds can be used only for charable purposes and not for the benefit of the donor of donor advisors in writing that grant tonds can be used only for charable purposes and not for the benefit of the donor of donor advisor, or for any other purposes conferring memory locations properly subject to complete if the organization (sectors) 7 Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7. 7 Purpose(s) of conservation easements held by the organization (check all that apply). 7 Preservation of and for public use (e.g., recreation or education) 7 Preservation of a certified historic structure 7 Preservation of anot part and the organization held a qualified conservation contribution in the form of a conservation easements 7 a Total number of conservation easements 7 a Total number of conservation easements 7 a Total anumber of conservation easements 7 and a conservation easements in oal efficit distric structure 7 a total acreage restricted by conservation easements 7 and and the advisar property subject to conservation easements in located 7 and end to enservation easements modified, transferred, released, extinguished, or terminated by the organization structure 7 a Anount of portens situation and the conservation easements in located 7 amount of portens situation and the conservation easements in located 7 amount of portens situation and and the conservation easements in located 7 amount of portens situation anothori | 1 Total number at end of year | | |
| 3 Aggregate gants from (during year) 4 Aggregate gants from (during year) 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization is property, subject to the organization's exclusive legal control? 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 impermisable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermisable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermisable purposes and not for the benefit of the organization answered "Yes" to Form 990, Part IV, Ine 7. Part III Conservation Easements: Log but the organization answered "Yes" to Form 990, Part IV, Ine 7. Purpose() or conservation esaments had but the organization held a qualified conservation of an historical tymportant land area Protection of natural habitat Protection of and for public use (e.g., recreation or education) Preservation of an entropy 2d if the organization held a qualified conservation contribution in the form of a conservation easements. 2 Complete lines 2 a through 2d if the organization held a qualified conservation casements. 2 a Total number of conservation easements. 2 Number of conservation easements. 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year. 3 Number of states where property subject to conservation easements included by the organization during the tax year. 4 Number of states where property subject to conservation easements included periodic conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year. </td <td></td> <td></td> <td></td> | | | |
| 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 groups subject to the organization's exclusive legal control? 6 Did the organization inform all grantes, 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, of or any other purpose conferring impermissible privable benefit? 7 Part III Conservation Easements. Complete if the organization asswered 'Yes' to Form 990, Part IV, line 7. 1 Purpose(s) of conservation easements held by the organization (hecks all that app)). 1 Preservation of land for public use (e.g., recreation or education) 2 Preservation of a natural habitat 2 Preservation of a conservation easements. 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. a Total number of conservation easements in clude in (a) caculier af7/706, and not an a historic structure listed in the National Register 3 Number of conservation easements in clude in (e) acquired affer 6/7/706, and not an a historic structure listed in the National Register 4 Number of states where property subject to conservation easements in located ▶ 3 Staff and volutene hours develd to monitoring, inspection, nandling of violatons, and enforcing conservation easements, and balance sheet, and include / applicable, the verse include in line 2/3 above eastly the requirements to the service or conservation easements in located ▶ 3 Number of expenses incurred in monitoring, inspecting, and enforcing conservation easements and balance sheet, and include / applicable, the texted of the organization have a written policy regarding the periodic monitoring, inspection, handling of violatons, and enforcing conservation easements and balance shee | | | |
| are the organization's property, subject to the organization's exclusive legal control? 6 Did the organization inform all grantese, donors, and donor advisor, or for any other purpose conferring memrissible private benefit? 7 Purpose(s) of conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7. 7 Purpose(s) of conservation easements held by the organization (check all had popl). 7 Preservation of and for public use (e.g., recreation or education) 7 Preservation of an instorically important land area 7 Protection of natural habitat 7 Protection of conservation easements is conservation contribution in the form of a conservation easement on the last 7 day of the tax year. 7 The Number of conservation easements 7 the Sitte Number of conservation easements 7 the Number of conservation easements 7 the Conservation easement in the Sitte Number of Number of Sitte Number of the conservation easement in the Sitte Number of Number of Number of Sitte Number of conservation easement in thotes? 7 Amount of expression. | | | ed funds |
| Bod 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 privable benefit? Purpose(3) of conservation Easements held by the organization answered "Yes" to Form 990, Part IV, line 7. Purpose(3) of conservation easements held by the organization (cleck all that apply). Preservation of land for public use (e.g., recreation or education) Preservation of a historical important land area Preservation of land for public use (e.g., recreation or education) Preservation of a conservation easement in the last day of the tax year. Total number of conservation easements Held at the End of the Tax Year Total number of conservation easements (b) conservation easements in clude (in (a) cacutified historic structure listed in the National Register Number of conservation easements in clude (in (c) acquired #ter /17/06, and not on a historic structure listed in the National Register Number of conservation easements in clude (in (e) acquired #ter /17/06, and ont on a historic structure listed in the National Register Number of states where property subject to conservation easements is locked ▶ Staff and volunteer hour devold to monitoring, inspection, and enforcing conservation easements and using the year ▶ So be search conservation easements in thotke? The anount of expenses incurred in monitoring, inspection, and enforcing conservation easements and balance sheet, and include, for expenses the requirements of section 170(h)(4)(B)(h) and section 170(h)(4) | | | |
| repermissible purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring | | | |
| meemissible prists benefit? Yes No Part II Conservation Easements. Complete if the organization answered "Yes' to Form 990, Part IV, Ine 7. Image: Conservation easements held by the organization (check all that apply). Image: Conservation easements held by the organization (check all that apply). Image: Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. a Total number of conservation easements Image: Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. a Total number of conservation easements Image: Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easements included in (c) acquired after 8/17/06, and not on a historic structure b Total acreage restricted by conservation easements included in (c) acquired after 8/17/06, ind not on a historic structure Image: Conservation easements included in (c) acquired after 8/17/06, ind not on a historic structure 4 Number of states where property subject to conservation easements is located to conservation easements included in (c) acquired after 8/17/06, ind not on a historic structure 5 Does the organization have a written policy regarding the periodic monitoring, inspecting, and enforcing conservation easements during the year to violations, and enforcement of the conservation easements is located to an easement sect of the conservation easeme | | | |
| Part II Conservation Easements. complete if the organization answered "Yes" to Form 990, Part IV, line 7. 1 Purpose(s) of conservation easements held by the organization of education) Preservation of an historically important land area Protection of natural habitat Preservation of a conservation easements held by the organization contribution in the form of a conservation easement on the last day of the tax year. a Total number of conservation easements B b Total number of conservation easements B c Number of conservation easements included in (a) acquired after 8/17/06, and not on a historic structure B 3 Number of conservation easements included in (a) acquired after 8/17/06, and not on a historic structure B 3 Number of conservation easements included in (a) acquired after 8/17/06, and not on a historic structure B 4 Number of states where property subject to conservation easements located ▶ C 5 Dees the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements holds? Yes Not 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements and inservation easements motified, if applicable, the text of the footnote to the organization reports conservation easements tholdsce State 1700(h/4(H)G(M) Yes | | | ř – – |
| Preservation of land for public use (e.g., recreation or education) Preservation of a certified historic structure Protection of natural habitat Preservation of a certified historic structure 2 Complete lines 2 a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. a Total number of conservation easements 2a b Total acreage restricted by conservation easements 2a a Number of conservation easements included in (c) acquired after 2/17/06, and not on a historic structure 2d 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year 2d 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year loss the National Register Yes No 4 Number of states where property subject to conservation easement is located loss Image: loss of the Ves No 6 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Image: loss of the Ves No 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year loss of the organization narwerd 'Yes' to form 900, Part X, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and incloude, if app | | | |
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| Pa | t III Organizations Maintaining C | ollections of Ar | t, Historical Tr | easures, or Oth | er Similar / | Assets | (conti | nued) |
| 3 | Using the organization's acquisition, accessi | on, and other record | s, check any of the | following that are a | significant use | of its co | llectior | n items |
| | (check all that apply): | | | | | | | |
| а | LX Public exhibition | d | Loan or exc | hange programs | | | | |
| b | Scholarly research | е | U Other | | | | | |
| С | X Preservation for future generations | | | | | | | |
| 4 | Provide a description of the organization's co | ollections and explair | n how they further t | he organization's ex | empt purpose | in Part X | IV. | |
| 5 | During the year, did the organization solicit o | | | | | | | |
| | to be sold to raise funds rather than to be ma | | | | | | /es | X No |
| Pa | t IV Escrow and Custodial Arran | | ete if the organizatio | n answered "Yes" to | o Form 990, Pa | rt IV, line | e 9, or | |
| | reported an amount on Form 990, Pa | | | | | | | |
| 1a | Is the organization an agent, trustee, custodi | | | | | | | |
| | on Form 990, Part X? | | | | | L L I | /es | └── No |
| b | If "Yes," explain the arrangement in Part XIV | and complete the fol | llowing table: | | r | | | |
| | | | | | | A | mount | |
| | Beginning balance | | | | | | | |
| d | Additions during the year | | | | | | | |
| e | Distributions during the year | | | | | | | |
| f | Ending balance | | | | 1f | | | |
| | Did the organization include an amount on F | | 21? | | | 🖵 ۱ | /es | └── No |
| | If "Yes," explain the arrangement in Part XIV. t V Endowment Funds. Complete in | | owered "Vee" to Fe | rm 000 Dart IV/ line | 10 | | | |
| Fa | Lindowinent i dinds. Complete i | | | (c) Two years back | | hack / | - Eour | voare back |
| 10 | Designing of year balance | (a) Current year 9,781,670. | (b) Prior year 8,571,502. | 7,645,949. | (d) Three years 8 , 806 , | - | e) i oui | years back |
| 1a ⊾ | Beginning of year balance | 0. | 24,740. | | | | | |
| u o | Contributions | -429,415. | 1,185,428. | 990,062. | | _ | | |
| C In | Net investment earnings, gains, and losses | 425,415. | 1,105,420. | 101,892. | | _ | | |
| | Grants or scholarships | ••• | | 101,052. | 522, | 157. | | |
| е | Other expenditures for facilities | | | | | | | |
| | and programs | | | | | | | |
| 1 | Administrative expenses | 9,352,255. | 9,781,670. | 8,571,502. | 7,645, | 949 | | |
| g | End of year balance [Provide the estimated percentage of the curr | | | | ,,,,,,, | J 1 J 1 | | |
| 2 | Board designated or quasi-endowment | 41.70 | % | a)) neid as. | | | | |
| d h | Permanent endowment 58.30 | % | 70 | | | | | |
| b | Temporarily restricted endowment | •00 % | | | | | | |
| C | The percentages in lines 2a, 2b, and 2c should be the percentages in lines 2a, 2b, and 2c should be the percentage and the percentages in lines 2a, 2b, and 2c should be the percentage and the percentage | | | | | | | |
| 39 | Are there endowment funds not in the posse | | ation that are held a | nd administered for | the organizatio | 'n | | |
| 0u | by: | | | | the organizatio | /// | Г | Yes No |
| | (i) unrelated organizations | | | | | Г | 3a(i) | X |
| | (ii) related organizations | | | | | ····· - | 3a(ii) | X |
| b | If "Yes" to 3a(ii), are the related organizations | s listed as required or | n Schedule R? | | | | 3b | |
| 4 | Describe in Part XIV the intended uses of the | | | | | L | 0.0 | |
| Pa | t VI Land, Buildings, and Equipm | | | | | | | |
| | Description of property | (a) Cost or ot | <u> </u> | or other (c) | Accumulated | (d |) Bool | < value |
| | | basis (investr | | • • | epreciation | | , | |
| 1 a | Land | 1,056,1 | 198. | | | 1 | ,050 | 5,198. |
| | Buildings | | | 7, | 764,162 | | | 5,510. |
| | Leasehold improvements | | | | • | | | |
| | Equipment | | 931. | 5, | 385,432 | . 1 | ,366 | 5,499. |
| | Other | 1,814,0 | | | 204,690 | | | 9,409. |
| | Add lines 1a through 1e. (Column (d) must e | | | | | | | 7,616. |
| | | | | | Sch | | - | 990) 2011 |

| Schedule D (Form 990) 2011 CUMBERLAND | | 62 | -0599339 | Page 3 | |
|--|----------------------------------|--|---|------------------------|----------|
| Part VII Investments - Other Securities. Set | e Form 990, Part X, line | e 12. | | | |
| (a) Description of security or category | (b) Book value | | (c) Method of valua | ition: | |
| (including name of security) | (b) BOOK Value | Cost | t or end-of-year mar | ket value | |
| (1) Financial derivatives | | | | | |
| (2) Closely-held equity interests | | | | | |
| (3) Other | | | | | |
| (A) CERTIFICATE OF DEPOSITS | | | | | |
| (B) AND MONEY MARKET FUNDS | 3,366,39 | 4. END-OF-YE | EAR MARKET | VALUE | |
| (C) ACCRUED INTEREST | | | | | |
| (D) RECEIVABLE | 19,609 | 9. END-OF-YE | EAR MARKET | VALUE | |
| (E) | | | | | |
| (F) | | | | | |
| (G) | | | | | |
| (H) | | | | | |
| (I) | | | | | |
| Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) | 3,386,00 | | | | |
| Part VIII Investments - Program Related. Se | ee Form 990, Part X, lin | | | | |
| (a) Description of investment type | (b) Book value | | (c) Method of valua t or end-of-year mar | | |
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |
| (7) | | | | | |
| (8) | | | | | |
| (9) | | | | | |
| (10) | | | | | |
| Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) | | | | | |
| Part IX Other Assets. See Form 990, Part X, line | | | | () | |
| | Description | | | (b) Book va | lue |
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4)(7) | | | | | |
| (5) | | | | | |
| (6) | | | | | |
| (7) | | | | | |
| (8) | | | | | |
| (9) | | | | | |
| (10) Tetel (Column (b) must occurd Form 990, Part X, col (P) line | 15) | | ` | | |
| Total. (Column (b) must equal Form 990, Part X, col (B) line Part X Other Liabilities. See Form 990, Part X, | | | ····· 🚩 | | |
| 1. (a) Description of liability | | (b) Book value | | | |
| (1) Federal income taxes | | | | | |
| (2) FEDERAL STUDENT LOAN FUND | S | 290,978. | | | |
| (3) LIABILITIES UNDER ANNUITY | | 230,3700 | | | |
| (4) AGREEMENTS | | 120,764. | | | |
| (5) CAPITAL LEASE OBLIGATIONS | | 16,521. | | | |
| (6) | | | | | |
| (7) | | | | | |
| (8) | | | | | |
| (9) | | | | | |
| (10) | | | | | |
| (11) | | | | | |
| | 25) | 428,263. | | | |
| Total. (Column (b) must equal Form 990, Part X, col (B) line Fin 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to Fin 48 (ASC 740). | the organization's financial sta | atements that reports the organization | ation's liability for uncerta | In tax positions under | |
| 132053 01-23-12 | | | | edule D (Form 9 | 90) 2011 |
| | | | | • • | |

08481130 759241 12021

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| | dule D (Form 990) 2011 CUMBERLAND UNIVERSITY | | | | | 0599339 | Page 4 |
|--|--|---------|-------------|--------------|------------|------------------|---------------|
| Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements | | | | | | | |
| 1 | Total revenue (Form 990, Part VIII, column (A), line 12) | | | 1 | | 33,401, | |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | | | 2 | | 33,107, | |
| 3 | Excess or (deficit) for the year. Subtract line 2 from line 1 | | | 3 | | | <u>,887.</u> |
| 4 | Net unrealized gains (losses) on investments | | | 4 | | -432, | <u>,261.</u> |
| 5 | Donated services and use of facilities | | | 5 | | | |
| 6 | Investment expenses | | | 6 | | | |
| 7 | Prior period adjustments | | | 7 | | | |
| 8 | Other (Describe in Part XIV.) | | | 8 | | -16, | ,629. |
| 9 | Total adjustments (net). Add lines 4 through 8 | | | 9 | | -448 | |
| 10 | Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 | | | 10 | | -155, | ,003. |
| Pa | t XII Reconciliation of Revenue per Audited Financial Statement | ts Wi | ith Reven | ue per | Retur | | |
| 1 | Total revenue, gains, and other support per audited financial statements | | | | 1 | 22,852, | ,514. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | | | | |
| а | Net unrealized gains on investments | 2a | -43 | 2,261 | • | | |
| b | Donated services and use of facilities | 2b | | | | | |
| с | Recoveries of prior year grants | 2c | | | | | |
| d | Other (Describe in Part XIV.) | 2d | 76 | 6,952 | • | | |
| | Add lines 2a through 2d | | | | 2e | | ,691. |
| 3 | Subtract line 2e from line 1 | | | | 3 | 22,517 | ,823. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | | | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | | | |
| | Other (Describe in Part XIV.) | 4b | 10,88 | 3,814 | • | | |
| | Add lines 4a and 4b | | - | | 4c | 10,883, | ,814. |
| 5 | Total revenue. Add lines 3 and 4c. (<i>This must equal Form 990, Part I, line 12.</i>) | | | | | 33,401 | |
| | rt XIII Reconciliation of Expenses per Audited Financial Statemer | | | | | | |
| 1 | Total expenses and losses per audited financial statements | | | | _ | 23,007 | ,517. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | | | | · |
| a | | 2a | | | | | |
| b | – · · · · · · · · · · · · · · · · · · · | 2b | | | - | | |
| c | Other losses | 2c | | | - | | |
| | Other (Describe in Part XIV.) | 2d | 78 | 3,581 | - | | |
| | Add lines 2a through 2d | | | - | 2e | 783 | ,581. |
| 3 | Subtract line 2e from line 1 | | | | 3 | 22,223 | |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | | | Ŭ | / | |
| - | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | | | |
| | Other (Describe in Part XIV.) | | 10,88 | 3.814 | - | | |
| | | | | | _ . | 10,883, | .814. |
| | Add lines 4a and 4b Total expenses. Add lines 3 and 4c. (<i>This must equal Form 990, Part I, line 18.</i>) | | | | | 33,107 | |
| | rt XIV Supplemental Information | | | | | 007207 | |
| | plete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, I | linos 1 | a and 1. Pa | rt IV lince | 1b and | 2b: Part V, line | 1. Port |
| | e 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also comple | | | | | | 4, Fan |
| | RT III, LINE 4: THE UNIVERSITY HOUSES A COLI | | | | | | |
| | | | | 1 1100 | | 111111111 | |
| SPI | ECIES FROM VARIOUS COUNTRIES IN ITS ADMINIS | יעאיד | TON B | דת.דדו | NG. | THE | |
| <u></u> | | | | 01001 | | | |
| CO | LLECTION IS VISITED FREQUENTLY BY CLASSES FI | ROM | DAY C | ARES, | ELE | MENTARY | |
| · · · · · · | | | | | | | |
| SCI | HOOLS, AND THE GENERAL PUBLIC. | | | | | | |
| | | | | | | | |
| | | | | | | | |
| ידי | E UNIVERSITY HOUSES A COLLECTION OF HISTORIC | CAT. | PECOP | חק דאז | CLUD | TNC | |
| 111 | S UNIVERSITI HOUSES & COLLECTION OF HISTORIC | | KECOK. | | | ING | |
| OR | IGINAL MINUTES FROM ITS ORIGINATION IN THE I | LIB | RARY A | <u>RCHIV</u> | ES. | THESE | |
| | RECORDS ARE AVAILABLE TO THE PUBLIC BY APPOINTMENT FOR PERSONAL RESEARCH | | | | | | |
| KE(| JONDS ARE AVAILABLE IO IRE FUBLIC DI APPOIN. | TMEL | NI FUR | LUKO | | dule D (Form 9 | |
| 13205 01-23- | 4 12 | | | | 201100 | | |

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PART X, LINE 2: THE UNIVERSITY IS RECOGNIZED AS AN ORGANIZATION EXEMPT

AND ARE PRESERVED FOR FUTURE GENERATIONS.

| FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENU | JE |
|--|-------------|
| CODE (THE "CODE") WHEREBY ONLY UNRELATED BUSINESS INCOME, AS DEFINED I | ВҮ |
| SECTION 512(A)(1) OF THE CODE, IS SUBJECT TO FEDERAL INCOME TAX. AT MA | AY |
| 31, 2012, THE UNIVERSITY TAX RETURNS RELATED TO FISCAL YEARS ENDED MA | AY |
| 31, 2008 THROUGH MAY 31, 2011 REMAIN OPEN TO EXAMINATION BY TAX | |
| AUTHORITIES. | |
| | |
| PART XI, LINE 8 - OTHER ADJUSTMENTS: | |
| CHANGE IN VALUE OF SPLIT-INTEREST AGREEMENTS -10 | |
| | |
| PART XII, LINE 2D - OTHER ADJUSTMENTS: | |
| | 9,327. |
| | 1,539. |
| FUNDRAISING EXPENSES 50 | 6,086. |
| TOTAL TO SCHEDULE D, PART XII, LINE 2D 760 | 6,952. |
| | |
| PART XII, LINE 4B - OTHER ADJUSTMENTS: | |
| SCHOLARSHIPS AND DISCOUNTS 10,883 | 3,814. |
| | |
| PART XIII, LINE 2D - OTHER ADJUSTMENTS: | |
| COST OF GOODS SOLD 549 | 9,327. |
| VALUE OF DONATED FACILITY USE 163 | 1,539. |
| CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS 16 | 6,629. |
| FUNDRAISING EXPENSES 50 | 6,086. |
| TOTAL TO SCHEDULE D, PART XIII, LINE 2D 783 | 3,581. |
| 132055 01-23-12 Schedule D (Form | ı 990) 2011 |
| 32 | 01 2 |

2011.05010 CUMBERLAND UNIVERSITY

PART XIII, LINE 4B - OTHER ADJUSTMENTS:

SCHOLARSHIPS AND DISCOUNTS

10,883,814.

Schedule D (Form 990) 2011

132055 01-23-12

(Form 990 or 990-EZ)

Name of the organization

Schools

OMB No. 1545-0047

Open to Public

Department of the Treasury Internal Revenue Service

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

Attach to Form 990 or Form 990-EZ.

Inspection Employer identification number

| • | |
|---|------------|
| | 62-0599339 |

L

| Pa | rtl | | | |
|-----|---|----|--------|--------|
| | | | 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 | X | |
| 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 | х | |
| 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. | | | |
| | | 3 | X | |
| | If you need more space, use Part II IN COMMERCIALS AND MEDIA COVERAGE OF THE UNIVERSITY, THE | | | |
| | NONDISCRIMINATORY POLICY IS MENTIONED. | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| 4 | Does the organization maintain the following? | | x | |
| a | | 4a | A X | |
| | Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? | 4b | _ A | |
| С | Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student | | 37 | |
| | admissions, programs, and scholarships? | 4c | X | |
| d | Copies of all material used by the organization or on its behalf to solicit contributions? | 4d | X | |
| | 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: | | | |
| | Students' rights or privileges? | 5a | | X |
| b | Admissions policies? | 5b | | Х |
| | Employment of faculty or administrative staff? | 5c | | Х |
| d | Scholarships or other financial assistance? | 5d | | Х |
| е | Educational policies? | 5e | | Х |
| | Use of facilities? | 5f | | Х |
| | Athletic programs? | 5g | | Х |
| | Other extracurricular activities? | 5h | | Х |
| | 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 | Х | |
| | Has the organization's right to such aid ever been revoked or suspended? | 6b | | X |
| | 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 | Х | |
| ΙΗΔ | For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule E (Form 99 | - | | (2011) |

| | 35 | |
|--|--|------------------------------------|
| 132062 01-23-12 | 25 | Schedule E (Form 990 or 990-EZ) (2 |
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| | | |
| | | |
| GRANTS. | | |
| LOAN PROGRAMS. STATE GRAD | NTS RECEIVED IN FORM OF 1 | TSAC AND VOCATIONAL REH. |
| ELIGIBILITY TO PARTICIPAT | E IN FEDERAL STAFFORD LOA | AN AND FEDERAL PERKINS |
| GRANTS INCLUDE PELL, SEOG | , FEDERAL WORK STUDY. U | NIVERSITY ALSO MAINTAIN |
| STUDENT ASSISTANCE CORPOR | ATION IN THE FORM OF VAR | IOUS GRANTS. FEDERAL |
| THE UNIVERSITY RECEIVES M | ONIES FROM U.S. DEPT OF 1 | EDUCATION AND TENNESSEE |
| SCHEDULE E, LINE 6 - EXPL | ANATION OF GOVERNMENT FI | NANCIAL AID: |
| as applicable. Also complete this part | Complete this part to provide the explanations rec to provide any other additional information. | $\frac{1}{100}$ |
| Part II Supplemental Information. | | |

| SCHEDULE G | |
|------------|--|
|------------|--|

| (| (Form | 990 | or | 990- | ·ΕΖ |
|---|-------|-----|----|------|-----|
| | | | | | |

| Department of the Treasury | |
|----------------------------|--|
| Internal Revenue Service | |

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a. ► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

| OMB No. 1545-0047 |
|-------------------|
| 2011 |
| Open To Public |

| Name of the organization | Employer identification number |
|---|--------------------------------|
| CUMBERLAND UNIVERSITY | 62-0599339 |
| Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17 | 7. Form 990-EZ filers are not |

| | AND UNIVERSIII | | | | | 222 |
|---|--|---|--|--|--|--|
| Part I Fundraising Activities required to complete this par | Complete if the organization answe t. | ered "\ | /es" to | o Form 990, Part IV, | line 17. Form 990-EZ | filers are not |
| Indicate whether the organization rais a Mail solicitations b Internet and email solicitations c Phone solicitations d In-person solicitations 2 a Did the organization have a written or key employees listed in Form 990, P b If "Yes," list the ten highest paid ind compensated at least \$5,000 by the | e Solicitat f Solicitat g Special or oral agreement with any individual Part VII) or entity in connection with p ividuals or entities (fundraisers) purse | ion of ion of fundra (inclue rofess | non-g gover aising ding o ional f | overnment grants nment grants events fficers, directors, tru- undraising services? | stees or | |
| (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) fundr have c or con contrib | Did raiser ustody itrol of utions? | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col. (i) | (vi) Amount paid to (or retained by) organization |
| | | Yes | No | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | | | | |

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.

LHA Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule G (Form 990 or 990-EZ) 2011

132081 01-23-12

Schedule G (Form 990 or 990-EZ) 2011 CUMBERLAND UNIVERSITY

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| Pa | irt I | Fundraising Events. Complete if the of fundraising event contributions and gr | • | | | |
|-----------------|-------------|---|---|--------------------------|--------------------------|---|
| | | | (a) Event #1 PHOENIX BALL | (b) Event #2 | (c) Other events NONE | (d) Total events (add col. (a) through |
| 0 | | | (event type) | (event type) | (total number) | col. (c)) |
| enue | | | | | | |
| Revenue | 1 | Gross receipts | 52,226. | | | 52,226. |
| | 2 | Less: Charitable contributions | | | | |
| | - | | | | | |
| | 3 | Gross income (line 1 minus line 2) | 52,226. | | | 52,226. |
| | 4 | Cash prizes | | | | |
| ses | 5 | Noncash prizes | | | | |
| xpens | 6 | Rent/facility costs | | | | |
| Direct Expenses | 7 | Food and beverages | | | | |
| | 8 | Entertainment | | | | |
| | 9 | Other direct expenses | | | | 56,086. |
| | 10 | Direct expense summary. Add lines 4 through | · / · · · · · · · · · · · · · · · · · · | | 🕨 | (56,086, |
| Pa | 11 Int I | Net income summary. Combine line 3, colum | <u>n (d), and line 10</u> answered "Yes" to Form | 990 Part IV line 19 or i | reported more than | -3,860. |
| | | \$15,000 on Form 990-EZ, line 6a. | | | | |
| e | | | (a) Bingo | (b) Pull tabs/instant | (c) Other gaming | (d) Total gaming (add |
| Revenue | | | | bingo/progressive bingo | (c) other gaming | col. (a) through col. (c)) |
| Rev | 1 | Gross revenue | | | | |
| ses | 2 | | | | | |
| Expen | 3 | Noncash prizes | | | | |
| Direct Expenses | 4 | Rent/facility costs | | | | |
| | 5 | Other direct expenses | | | | |
| | 6 | Volunteer labor | └── Yes % └── No | └── Yes % └── No | └── Yes % └── No | |
| | 7 | Direct expense summary. Add lines 2 throug | h 5 in column (d) | | | () |
| | 8 | Net gaming income summary. Combine line | 1, column d, and line 7 | | | |
| | | | | | | |
| | | ter the state(s) in which the organization opera | · · · _ | | | Vac Na |
| | | he organization licensed to operate gaming ac | | | | Yes No |
| | | No," explain: | | | | |
| | _ | | | | | |
| | | ere any of the organization's gaming licenses re Yes," explain: | | | year? | Yes No |
| | | | | | | |
| 10-1 | | | | | Osho dala O (E | |
| 1320 | 85 0. | 1-23-12 | | | Scheaule G (Fo | rm 990 or 990-EZ) 2011 |

37 2011.05010 CUMBERLAND UNIVERSITY

| Sch | edule G (Form 990 or 990-EZ) 2011 CUMBERLAND UNIVERSITY 6 | 2-05 | 599 | 339 | Page 3 |
|------|---|----------|-------|--------|-------------------|
| 11 | Does the organization operate gaming activities with nonmembers? | [| | Yes | No |
| 12 | Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? | г | | Yes | |
| 13 | Indicate the percentage of gaming activity operated in: | ····· | | | |
| а | The organization's facility | [| 13a | | % |
| | An outside facility | | 13b | | % |
| 14 | Enter the name and address of the person who prepares the organization's gaming/special events books and records | 5: | | | |
| | | | | | |
| | Address | | | | |
| 15a | Does the organization have a contract with a third party from whom the organization receives gaming revenue? | [| | Yes | 🗌 No |
| b | o If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount | ıt | | | |
| | of gaming revenue retained by the third party \triangleright \$ | | | | |
| C | If "Yes," enter name and address of the third party: | | | | |
| | Name | | | | |
| | Address | | | | |
| 16 | Gaming manager information: | | | | |
| | Name 🕨 | | | | |
| | | | | | |
| | Gaming manager compensation <a> \$ | | | | |
| | Description of services provided | | | | |
| | | | | | |
| | Director/officer Employee Independent contractor | | | | |
| 17 | | | | | |
| | Mandatory distributions: I 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 to be distributed to other exempt organizations or spent in | | | | |
| _ | organization's own exempt activities during the tax year 🕨 \$ | | | | |
| Pa | Int IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, colum lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information. | | | | |
| | | <u> </u> | | | |
| | | | | | |
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| | | | | | |
| _ | | | | | |
| 1320 | 83 01-23-12 Schedule G 38 | (Form § | 990 (| or 990 | - ⊢∠) 2011 |

08481130 759241 12021 2011.05010 CUMBERLAND UNIVERSITY

12021___3

| (Form 990) Governments, and Individuals in the United States 201 Department of the Treasury Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22. Open to F | | | | | | | | | | | |
|--|-----------|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | |
| Internal Revenue Service Attach to Form 990. | | | | | | | | | | | |
| Name of the organization CUMBERLAND UNIVERSITY Employer identification number 62-0599339 | | | | | | | | | | | |
| 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? | No | | | | | | | | | | |
| 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. | | | | | | | | | | | |
| Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any | | | | | | | | | | | |
| recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed | | | | | | | | | | | |
| 1 (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 gr | nt | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table | | | | | | | | | | | |
| 3 Enter total number of other organizations listed in the line 1 table LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule I (Form 9 | 0) (2011) | | | | | | | | | | |

Schedule I (Form 990) (2011)

CUMBERLAND UNIVERSITY

Page **2**

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

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non- cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of non-cash assistance |
|---|--------------------------|--------------------------|---------------------------------------|---|--|
| | | | | | |
| STUDENT SCHOLARSHIPS | 975 | 13,252,913. | 0. | | |
| | | | | | |
| | | | | | |
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| | | | | | |
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| | | | | | |
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| | | | | | |
| Part IV Supplemental Information. Complete this part to provi | de the informatio | n required in Part I, | line 2, and any other | additional information. | |

SCHEDULE I, PART I, LINE 2: STUDENTS ARE VERIFIED FOR ELIGIBILITY AND FUNDS

ARE POSTED TO EACH STUDENT'S ACCOUNT. ACCOUNT IS REFUNED IF NOT USED IN

SPECIFIED TIME OR IF STUDENT WITHDRAWS.

| sc | HEDULE J | amoC | ensation Information | c | OMB No. | 1545-00 | 47 | |
|--------|-------------------------|--|--|------------------|----------|---------|------|--|
| (Fo | rm 990) | For certain Officers, D | Directors, Trustees, Key Employees, and Highest | | 20 | 111 | | |
| | | | Compensated Employees organization answered "Yes" to Form 990, | | ZU | | | |
| Depa | tment of the Treasury | | Part IV, line 23. | (| Open to | | ic | |
| Intern | al Revenue Service | Attach to Formation | | | | ction | | |
| Nan | ne of the organizatior | | | Employer iden | | | mber | |
| | | CUMBERLAND UNIV | /ERSITY | 62-059 | 9933 | 9 | | |
| Ра | rt I Question | s Regarding Compensation | | | | | | |
| | | | | | | Yes | No | |
| 1a | | | ed any of the following to or for a person listed in Form S |) 90, | | | | |
| | | • | ny relevant information regarding these items. | | | | | |
| | First-class or c | | LX Housing allowance or residence for persor | | | | | |
| | Travel for com | • | Payments for business use of personal res | | | | | |
| | | ation and gross-up payments | LX Health or social club dues or initiation fees | | | | | |
| | | spending account | Personal services (e.g., maid, chauffeur, ch | net) | | | | |
| | If any after t | and the and a superstant of the first | | | | | | |
| b | • | • | ization follow a written policy regarding payment or | | | Х | | |
| 0 | | | bed above? If "No," complete Part III to explain | | 1b | ^ | | |
| 2 | 0 | | ursing or allowing expenses incurred by all officers, dire | , | | х | | |
| | trustees, and the C | EO/Executive Director, regarding the | items checked in line 1a? | | 2 | Λ | | |
| ~ | la d'a da colata la tra | | | 41 1 - | | | | |
| 3 | | | ion used to establish the compensation of the organiza | | | | | |
| | | | eck any boxes for methods used by a related organization | on to | | | | |
| | | ation of the CEO/Executive Director. E | | | | | | |
| | X Compensation | | Written employment contract | | | | | |
| | | compensation consultant | Compensation survey or study | | | | | |
| | L Form 990 of of | ther organizations | X Approval by the board or compensation co | ommittee | | | | |
| 4 | During the year did | any parson listed in Form 990. Part) | /II, Section A, line 1a, with respect to the filing | | | | | |
| - | organization or a re | | vir, Section A, line Ta, with respect to the filling | | | | | |
| а | • | e payment or change-of-control paym | pent? | | 4a | | x | |
| h | | | nent? nonqualified retirement plan? | | 4b | | X | |
| c | | | compensation arrangement? | | 4c | | X | |
| C | | | the applicable amounts for each item in Part III. | | | | | |
| | | | | | | | | |
| | Only section 501(c | c)(3) and 501(c)(4) organizations mu | st complete lines 5-9 | | | | | |
| 5 | | | a, did the organization pay or accrue any compensatior | ı | | | | |
| - | contingent on the re | | | | | | | |
| а | e e | | | | 5a | | Х | |
| b | Any related organiz | ation? | | | 5b | | Х | |
| | | r 5b, describe in Part III. | | | | | | |
| 6 | | | a, did the organization pay or accrue any compensatior | า | | | | |
| - | contingent on the n | | -,, | - | | | | |
| а | e e | | | | 6a | | Х | |
| | | | | | 6b | | X | |
| - | | r 6b, describe in Part III. | | | | | | |
| 7 | | - | a, did the organization provide any non-fixed payments | | | | | |
| - | | | III | | 7 | | x | |
| 8 | | | r accrued pursuant to a contract that was subject to the | | <u> </u> | | | |
| - | • | | n 53.4958-4(a)(3)? If "Yes," describe in Part III | | 8 | | x | |
| 9 | | | uttable presumption procedure described in | | Ť | | | |
| - | | | | | 9 | | | |
| | | eduction Act Notice, see the Instruc | | Schedule . | - | 990) | 2011 | |

132111 01-23-12

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

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

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

| | (B) Breakdown of | W-2 and/or 1099-MI | SC compensation | (C) Retirement and | (D) Nontaxable | (E) Total of columns | (F) Compensation |
|-------------------------------|--------------------------|--|-----------------|--------------------------------|--------------------------|--------------------------------|---|
| (A) Name | (i) Base compensation | (i) Base (ii) Bonus & (iii) compensation incentive rep compensation comp | | other deferred compensation | benefits | (B)(i)-(D) | reported as deferred in prior Form 990 |
| (i) | 215,000. | 0. | 0. | 0. | 0. | 215,000. | 0. |
| 1 DR HARVILL EATON, PH.D (ii) | 0. | 0. | 0. | 0. | 0. | 0. | |
| (i) | | | | | | | |
| 2 (ii) | | | | | | | |
| (i) (ii) | | | | | | | |
| (i) | | | | | | | |
| (ii) | | | | | | | |
| (i) | | | | | | | |
| <u>5</u> (ii) | | | | | | | |
| (i) | | | | | | | |
| <u>6</u> (ii) | | | | | | | |
| 7 (i) (ii) | | | | | | | |
| 7 (ii) (i) | | | | | | | |
| 8 (ii) | | | | | | | |
| (i) | | | | | | | |
| <u>9</u> (ii) | | | | | | | |
| (i) | | | | | | | |
| _10(ii) | | | | | | | |
| (i) | | | | | | | |
| (ii) | | | | | | | |
| (i) 12 (ii) | | | | | | | |
| (ii) | | | | | | | |
| 13 (i) | | | | | | | |
| (i) | | | | | | | |
| _14 (ii) | | | | | | | |
| (i) | | | | | | | |
| <u>15 (ii)</u> | | | | | | | |
| (i) | | | | | | | |
| (ii) | | | | | | | |

42

62-0599339

Part III Supplemental Information

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

PART I, LINE 1A: PRESIDENT HARVILLE EATON IS PROVIDED A RESIDENCE AS

PROVIDED FOR BY HIS EMPLOYMENT CONTRACT. IT HAS A VALUE OF \$1,100/MONTH.

SCHEDULE L

Department of the Treasury

Internal Revenue Service

(Form 990 or 990-EZ)

Transactions With Interested Persons

Complete if the organization answered

"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,

or Form 990-EZ, Part V, line 38a or 40b.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Name of the organization Employer identification number CUMBERLAND UNIVERSITY 62-0599339 Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only). Part I Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b. 1 (c) Corrected? (a) Name of disgualified person (b) Description of transaction Yes No 2 Enter the amount of tax imposed on the organization managers or disgualified persons during the year under section 4958 \$ 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$ ► Loans to and/or From Interested Persons. Part II Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a. (f) Approved (b) Loan to or from (a) Name of interested (c) Original principal (d) Balance due (e) In (g) Written by board or person and purpose the organization? amount default? agreement? committee? Yes То From No Yes No Yes No Total \$ ► Grants or Assistance Benefiting Interested Persons. Part III Complete if the organization answered "Yes" on Form 990, Part IV, line 27. (a) Name of interested person (b) Relationship between interested person and (c) Amount and type of the organization assistance

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990 or 990-EZ) 2011

OMB No. 1545-0047

Open To Public

Inspection

132131 01-19-12

Schedule L (Form 990 or 990-EZ) 2011 CUMBERLAND UNIVERSITY 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 | organiz | aring of zation's nues? | |
|-------------------------------|--|--|---------------------------|--------------------------------|-------------|-------------------------------|---|
| | | (b) Relationship between interested person and the organization (c) Annount of transaction (d) Description of reversion VILSON COUNTY MOTOR 5,398.VEHICLE EXP BAIRD FOUNDATION 0. BAIRD TRUST 0. | | | Yes | No | |
| WP BONE | WILSO | N COUNTY | MOTOR | 5,398. | VEHICLE EXP | | X |
| CUMBERLAND DIRECTORS | BAIRD | FOUNDAT | TION | 0. | | | X |
| BRYANT, CARROLL, BRADSHAW | BAIRD | TRUST | | 0. | | | X |
| JOHN VAN MOL | DYE, Y | VAN MOL | AND LA | 212,235. | ADVERTISING | ŗ | Х |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | 1 |

Part V Supplemental Information

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

- (A) NAME OF PERSON: WP BONE
- (B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

WILSON COUNTY MOTORS

(C) AMOUNT OF TRANSACTION \$ 5,398.

- (D) DESCRIPTION OF TRANSACTION: VEHICLE EXPENSE
- (E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: JOHN VAN MOL

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

DYE, VAN MOL AND LAWRENCE

(C) AMOUNT OF TRANSACTION \$ 212,235.

(D) DESCRIPTION OF TRANSACTION: ADVERTISING AGENCY

(E) SHARING OF ORGANIZATION REVENUES? = NO

Schedule L (Form 990 or 990-EZ) 2011

132132 01-19-12

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.

Inspection Employer identification number

OMB No. 1545-0047

Open to Public

62-0599339

Ĺ

Name of the organization

CUMBERLAND UNIVERSITY

| Pa | rt I Types of Property | | | | | | | | | |
|-----|--|--------------------------------------|---|--------------------------------------|--------------|--------------|--|-----|--------|-------|
| | | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contr amounts repo | rted on | | (d) ethod of det sh contribut | | • | s |
| 1 | Art - Works of art | | | | m, me rg | | | | | |
| 2 | Art - Historical treasures | | | | | | | | | |
| 3 | Art - Fractional interests | | | | | | | | | |
| 4 | Books and publications | | | | | | | | | |
| 5 | Clothing and household goods | | | | | | | | | |
| 6 | Cars and other vehicles | | | | | | | | | |
| 7 | Boats and planes | | | | | | | | | |
| 8 | Intellectual property | | | | | | | | | |
| 9 | Securities - Publicly traded | X | 1 1 | 49. | 996. | | | | | |
| 10 | Securities - Closely held stock | | | / | | | | | | |
| 11 | Securities - Partnership, LLC, or | | | | | | | | | |
| •• | trust interests | | | | | | | | | |
| 12 | Securities - Miscellaneous | | | | | | | | | |
| 13 | Qualified conservation contribution - | | | | | | | | | |
| 15 | | | | | | | | | | |
| 14 | Historic structures Qualified conservation contribution - Other | | | | | | | | | |
| 15 | Real estate - Residential | | | | | | | | | |
| 16 | Real estate - Commercial | X | 1 | 37, | 900. | | | | | |
| 17 | Real estate - Other | | | - , | | | | | | |
| 18 | Collectibles | | | | | | | | | |
| 19 | Food inventory | | | | | | | | | |
| 20 | Drugs and medical supplies | | | | | | | | | |
| 21 | Taxidermy | | | | | | | | | |
| 22 | Historical artifacts | | | | | | | | | |
| 23 | Scientific specimens | | | | | | | | | |
| 24 | Archeological artifacts | | | | | | | | | |
| 25 | Other ► (USE OF SPACE/) | Х | 1 | 161, | 539. | FAIR 1 | MARKET | VA | LUE | OF |
| 26 | Other (STEEL TREE) | Х | 1 | | 000. | | | | | |
| 27 | Other ► () | | | | | | | | | |
| 28 | Other ► () | | | | | | | | | |
| 29 | Number of Forms 8283 received by the organi | zation durin | g the tax year for c | ontributions | | | | | | |
| | for which the organization completed Form 82 | 83, Part IV, | Donee Acknowled | gement | 29 | | | | | |
| | . . | | | | | | | | Yes | No |
| 30a | During the year, did the organization receive b | y contributio | on any property rep | oorted in Part I, lin | ies 1-28 th | at it must h | old for | | | |
| | at least three years from the date of the initial | - | | | | | | | | |
| | the entire holding period? | | | • | | | | 30a | | Х |
| b | If "Yes," describe the arrangement in Part II. | | | | | | | | | |
| 31 | Does the organization have a gift acceptance | policy that r | equires the review | of any non-standa | ard contrib | utions? | | 31 | Х | |
| 32a | Does the organization hire or use third parties | | | | | | | | | |
| | contributions? | | • | · • · | | | | 32a | х | |
| b | If "Yes," describe in Part II. | | | | | | Ī | | | |
| 33 | If the organization did not report an amount in | column (c) t | for a type of prope | rty for which colur | mn (a) is ch | necked, | | | | |
| | describe in Part II. | | | | | - | | | | |
| LHA | For Paperwork Reduction Act Notice, see | the Instruc | tions for Form 99 | 0. | | S | chedule M (l | orm | 990) (| 2011) |

132141 01-23-12

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

SCHEDULE M, LINE 32B: WACHOVIA IS HIRED TO SELL GIFTS OF SECURITIES

Schedule M (Form 990) (2011)

132142 01-23-12

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service Name of the organization 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. OMB No. 1545-0047

Employer identification number 62-0599339

CUMBERLAND UNIVERSITY

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PUBLIC.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

GRANTS & ALLOCATIONS - PROVIDES ASSISTANCE THROUGH FUNDED AND UNFUNDED

SCHOLARSHIPS AND AWARDS TO THE APPROX 1,491 STUDENTS AND THROUGH GOVT

FUNDED STUDENT FINANCIAL AID PROGRAMS TO APPROX 975 STUDENTS QUALIFYING

FOR GOVT ASSISTANCE.

EXPENSES \$ 13,252,913. INCLUDING GRANTS OF \$ 13,252,913. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 2: BUSINESS RELATIONSHIP: THREE DIRECTORS OF CUMBERLAND UNIVERSITY ARE ALSO DIRECTORS OF CEDARSTONE BANK, ONE OF WHOM IS THE PRESIDENT OF THE BANK. THE MEMBERS ARE FRAN MOSCARDELLI (DEC FEB 2012), BOB MCDONALD, AND JACKIE COWDEN.

FORM 990, PART VI, SECTION B, LINE 11: THE CHAIRMAN OF THE BOARD RECEIVES AN E-MAIL COPY OF THE COMPLETED 990 BEFORE FILING AND IS RESPONSIBLE FOR REVIEWING AND/OR DISTRIBUTING TO THE BOARD MEMBERS FOR REVIEW AND FOR APPROVAL BEFORE FILING.

FORM 990, PART VI, SECTION B, LINE 12C: OFFICERS, DIRECTORS, AND TRUSTEES ARE REQUIRED TO SIGN AN ANNUAL CONFLICT OF INTERST DISCLOSURE STATEMENT.

 FORM 990, PART VI, SECTION B, LINE 15A: THE BOARD OF TRUST (ALL UNPAID)

 APPOINTS A COMMITTEE (EXCLUSIVE OF BOARD OFFICERS) TO EVALUATE THE

 PRESIDENT'S PERFORMANCE COMPARED TO ESTABLISHED GOALS. THE COMMITTEE USES

 LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

 Schedule O (Form 990 or 990-EZ) (2011)

| Schedule O (Form 990 or 990-EZ) (2011) Name of the organization CUMBERLAND UNIVERSITY | Page 2 Employer identification number 62–0599339 |
|---|--|
| | |
| AAUP SURVEYS FOR COMPARABLE SCHOOLS AND RECOMMENDS TO THE | BOARD ANY CHANGES |
| IN SALARY SUBJECT TO THE COMPLETE BOARD OF TRUST VOTE. M | INUTES ARE KEPT OF |
| COMMITTEE AND BOARD MEETINGS TO SUBSTANTIATE THE DECISION | PROCESS. |
| | |
| FORM 990, PART VI, SECTION C, LINE 19: UPON REQUEST | |
| | |
| FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS: | |
| NET UNREALIZED LOSSES ON INVESTMENTS: | -432,261. |
| CHANGE IN VALUE OF SPLIT-INTEREST AGREEMENTS | -16,629. |
| TOTAL TO FORM 990, PART XI, LINE 5 | -448,890. |
| | |
| FORM 990, PART XI, LINE 2C | |
| 990 REVIEW PROCESS | |
| THE CHAIRMAN OF THE BOARD RECEIVES AN E-MAIL COPY OF THE | COMPLETED FORM |
| 990 BEFORE FILING AND IS RESPONSIBLE FOR REVIEWING AND/OR | DISTRIBUTING |
| TO THE BOARD MEMBERS FOR REVIEW AND FOR APPROVAL BEFORE F | ILING. |
| | |
| | |
| | |
| | |
| | |

08481130 759241 12021

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► X

0 1

File a separate application for each return.

If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box

• If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (*e-file*) • You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/efile* and click on *e-file* for Charities & Nonprofits.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

| Type or | Name of exempt organization or other filer, see instructions. | Employer identification number (EIN) or | |
|---|---|---|--|
| File by the due date for filing your return. See | CUMBERLAND UNIVERSITY | X 62-0599339 | |
| | Number, street, and room or suite no. If a P.O. box, see instructions. ONE CUMBERLAND SQUARE | Social security number (SSN) | |
| instructions. | City, town or post office, state, and ZIP code. For a foreign address, see instructions. LEBANON, TN 37087 | | |

Enter the Return code for the return that this application is for (file a separate application for each return)

| cation Return Application | | Return | | | |
|--|--|-------------------------------------|-------|----------------------|------------|
| Is For | Code | de Is For | | Code | |
| Form 990 | 01 | Form 990-T (corporation) | | 07 | |
| Form 990-BL | 02 | Form 1041-A | | | 08 |
| Form 990-EZ | 01 | Form 4720 | | | 09 |
| Form 990-PF | 04 | Form 5227 | | | 10 |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05 | Form 6069 | | | 11 |
| Form 990-T (trust other than above) | 06 | Form 8870 | | | 12 |
| MS. JUDY JORDAN The books are in the care of ► ONE CUMBERLAND SQUARE - LEBANON, TN 37087-3554 Telephone No. ► (615) 444-2562 FAX No. ► (615) 444-2569 If the organization does not have an office or place of business in the United States, check this box If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box ► and attach a list with the names and EINs of all members the extension is for. I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until JANUARY 15, 2013 , to file the exempt organization return for the organization's return for: ► calendar year or ★ tax year beginning JUN 1, 2011 , and ending MAY 31, 2012 | | | | | |
| If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Final return | | | | | |
| 3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, o | or 6069, e | nter the tentative tax, less any | | | |
| nonrefundable credits. See instructions. 3a \$ | | 0. | | | |
| b If this application is for Form 990-PF, 990-T, 4720, or 6069, | b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and | | | | |
| estimated tax payments made. Include any prior year overpayment allowed as a credit. 3b | | | 0. | | |
| c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, | | | | | |
| by using EFTPS (Electronic Federal Tax Payment System). See instructions. 3c \$ | | | 0. | | |
| Caution. If you are going to make an electronic fund withdrawal w | vith this Fo | orm 8868, see Form 8453-EO and Form | 8879- | EO for payment inst | ructions. |
| LHA For Privacy Act and Paperwork Reduction Act Notice, | see Instru | uctions. | | Form 8868 (Re | v. 1-2012) |
| 123841 01-04-12 | | 50 | | | |

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| | 8879-EO | |
|------|---------|--|
| Form | 00/9-EU | |

IRS e-file Signature Authorization

OMB No. 1545-1878

For calendar year 2011, or fiscal year beginning JUN~1 , 2011, and ending MAY~31 ,20 12

Department of the Treasury Internal Revenue Service Name of exempt organization Do not send to the IRS. Keep for your records.

See instructions.

Employer identification number

62-0599339

CUMBERLAND UNIVERSITY

Name and title of officer JUDY JORDAN VICE PRESIDENT/FINANCE

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than **1** line in Part I.

| 1a | Form 990 check here b Total revenue, if any (Form 990, Part VIII, column (A), line 12) | 1b | 33401637 |
|----|---|----|----------|
| 2a | Form 990-EZ check here b Total revenue, if any (Form 990-EZ, line 9) | 2b | |
| 3a | Form 1120-POL check here b Total tax (Form 1120-POL, line 22) | 3b | |
| 4a | Form 990-PF check here b Tax based on investment income (Form 990-PF, Part VI, line 5) | 4b | |
| 5a | Form 8868 check here b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c) | 5b | |
| | | | |

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2011 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

| X lauthorize DEMPSEY VANTREASE & FOLLIS PLLC | to enter my PIN 12345 |
|--|--|
| ERO firm name | Enter five numbers, bu do not enter all zeros |
| as my signature on the organization's tax year 2011 electronically filed retu is being filed with a state agency(ies) regulating charities as part of the IRS enter my PIN on the return's disclosure consent screen. | |
| As an officer of the organization, I will enter my PIN as my signature on the indicated within this return that a copy of the return is being filed with a sta program, I will enter my PIN on the return's disclosure consent screen. | |
| Officer's signature 🕨 | Date ► |
| Part III Certification and Authentication | |
| ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. | 62427654321 do not enter all zeros |
| I certify that the above numeric entry is my PIN, which is my signature on the 2011 el confirm that I am submitting this return in accordance with the requirements of Pub. <i>e-file</i> Providers for Business Returns. | , |
| ERO's signature 🕨 | Date 11/30/12 |
| ERO Must Retain This Form - S Do Not Submit This Form To the IRS Un | |
| LHA For Paperwork Reduction Act Notice, see instructions. | Form 8879-EO (2011) |

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