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		
tied for the calendary year ending with or within the year covered by this return 2a 4.8.6 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 lines 1 and 2a is greater than 250, you may be required to e-file (see instructions) 3a X 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a X 4a At any time during the calendary year, did the organization have an interest 1, or a signature or other automity over, a financial account; securities account, a corting country > 3a X 5a bit if ''sen, 'enter the name of the forsign country > See instructions for film (requirements for Form 1D F 90-22.1, Report of Foreign Bank and Financial Accounts. 5a X 5a U any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5a X 5a Did any taxable party notify the organization ine Form 8867? 5a X 6a Did any taxable party notify the organization ine Form 8867? 5a X 6b Did any taxable party notify the organization ine Form 8867? 5a X 6a Did any taxable party notify the organization ine form 8867? 5a X 7b	2a					
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 20 X 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a X 3b Tyes," has it filed a form 900 T for this year? <i>II'</i> 1%," <i>provide an explanation in Schedule 0</i> 3a X b I'Yes," near the name of the forsing country (such as a bark account, securities account, or other financial account? 4a X b I'Yes," near the name of the forsing country (such as a bark account, securities account, or other financial account? 5a X 5a Was the organization have annual gross receives that are normally greater than \$100,000, and did the organization file form 888617 5a X c Dod any taxable pary northy the organization the Sen 988617 5a X c Dod any taxable pary northy the organization are any solution an express statement that such contributions or gifts 6a X d I'Yes," tolin 6a or 5b, did the organization have account 70(c). 7a X d I'Yes," tolin 6a or 5b, did the organization near explanation are arguitation an express statement that such contributions or gifts 6b 7a d I'Yes," tolin 6a or 5b, did the organization nexice any file, dinethy as contribution an ex			486			
3a Dd the organization have unrelated business gross income of \$1,000 or more during the year? 3a X b If Yes, ' has if field a Form 900-T for this year? If 'No,' provide an explanation in Schedule O 3b X d At any time during the calendar year, dif the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a X b If Yes, ' their the name of the foreign country): ▶ Sec instructions for filing requirements for Form TD F 90.22.1, Report of Foreign Bank and Financial Accounts. 5a X 5a Was the organization aparty to a prohibited tax shelter transaction? 5c 5c X D d any taxable party notify the organization file Form 8286-17 6a X X 6a D d any taxable party notify the organization and explose organization as annual gross receipts that are normally greater than \$100,000, and dif the organization solid any contributions include with every solicitation and explose organization solid any contributions that ware not tax deductible? 5c 5c 7 Organization necity en apyliting the donor of the value of the goods or services provided? 7c X 16 17 'Yes, ' did the organization necity enductible contributions on darst for goods and services provided? 7t X <tr< th=""><th>b</th><th></th><th></th><th>2b</th><th>Х</th><th></th></tr<>	b			2b	Х	
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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 9b 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: 10a 10b 11a a Gross income from members or shareholders 11a 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 Section 501(c)(29) qualified nonprofit health insurance issuers. 12b 12a 12a 13 Section sol case the instructions for additional information the organization must report on Schedule O. 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 13a	ð			•		
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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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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		-				
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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

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CUMBERLAND UNIVERSITY

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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.
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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)

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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 .
			-							
			-							
			-							
otal to Part VII, Section A, line 1c								350,111.		

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	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)

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2011.05010 CUMBERLAND UNIVERSITY

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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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(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	
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(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

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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
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 B Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(ii) Yes No In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements. Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8. If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items. If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items. If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: Revenues included in Form 990, Part X S assets included in Form 9			
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 historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part X b Assets included in Form 990, Part X c S LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. 	Complete if the organization answered "Yes" to Form 9	90, Part IV, line 8.	
 the text of the footnote to its financial statements that describes these items. If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part X b Assets included in Form 990, Part X c S LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. 	1a If the organization elected, as permitted under SFAS 116 (ASC	C 958), not to report in its revenue statem	ent and balance sheet works of art,
 b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part X b Assets included in Form 990, Part X b Assets included in Form 990, Part X b Assets included in Form 990, Part X b Assets included in Form 990, Part X c Assets included in Form 990, Part X 	historical treasures, or other similar assets held for public exhil	bition, education, or research in furtheran	ce of public service, provide, in Part XIV
treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part X b Assets included in Form 990, Part X LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 201	the text of the footnote to its financial statements that describ	es these items.	
relating to these items: (i) Revenues included in Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part VIII, line 1 b Assets included in Form 990, Part X LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 201	b If the organization elected, as permitted under SFAS 116 (ASC	C 958), to report in its revenue statement	and balance sheet works of art, historica
 (i) Revenues included in Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part VIII, line 1 b Assets included in Form 990, Part X LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 201 	treasures, or other similar assets held for public exhibition, edu	ucation, or research in furtherance of pub	lic service, provide the following amount
 (ii) Assets included in Form 990, Part X If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part VIII, line 1 b Assets included in Form 990, Part X LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 201 	relating to these items:		
 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part VIII, line 1 b Assets included in Form 990, Part X LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 201 	(i) Revenues included in Form 990, Part VIII, line 1		• • •
the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part VIII, line 1 b Assets included in Form 990, Part X LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 201	(ii) Assets included in Form 990, Part X		• • •
a Revenues included in Form 990, Part VIII, line 1 b Assets included in Form 990, Part X k <lik< li=""> k k <li <="" li=""></lik<>	2 If the organization received or held works of art, historical treas	sures, or other similar assets for financial	gain, provide
b Assets included in Form 990, Part X LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 201			
LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 201			
	b Assets included in Form 990, Part X		• •
		for Form 990.	Schedule D (Form 990) 201

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		AND UNIVERS						9 Page 2
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
				• •	

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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

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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
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

12021__3

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

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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>			
_					
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.		
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)							

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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.

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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			

^{2011.05010} CUMBERLAND UNIVERSITY

	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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