

# Return of Organization Exempt From Income Tax

**1999**

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

This Form Is Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**A** For the 1999 calendar year, OR tax year period beginning                     , 1999, and ending                     

<b>B</b> Check if: <input type="checkbox"/> Change of address <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return (required also for state reporting)	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization <u>Bethany Christian Services, Inc</u>		<b>D</b> Employer identification number <u>38 1405282</u>
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite <u>901 Eastern NE</u>		<b>E</b> Telephone number <u>616-224-7439</u>
		City or town, state or country, and ZIP+4 <u>Grand Rapids MI 49503</u>		<b>F</b> Check <input type="checkbox"/> if exemption application is pending

**G** Type of organization—  Exempt under section 501(c)( 3 ) (insert number) OR  section 4947(a)(1) nonexempt charitable trust  
 Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

**H(a)** Is this a group return filed for affiliates?  Yes  No  
**(b)** If "Yes," enter the number of affiliates for which this return is filed:                       
**(c)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No

**I** If either box in H is checked "Yes," enter four-digit group exemption number (GEN)                       
**J** Accounting method:  Cash  Accrual  Other (specify)                     

**K** Check here  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 15.)**

Revenue	1	Contributions, gifts, grants, and similar amounts received:			
	a	Direct public support	1a	11,000,511	
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ _____ noncash \$ _____)	1d	11,000,511	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	24,540,854	
	3	Membership dues and assessments	3		
	4	Interest on savings and temporary cash investments	4	215,901	
	5	Dividends and interest from securities	5	552,831	
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7	Other investment income (describe <u>                    </u> )	7	(785,971)		
Revenue	8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
	b	Less: cost or other basis and sales expenses	8b	15,064	
	c	Gain or (loss) (attach schedule) Stmt. 2.	8c	(15,064)	
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	(15,064)	
Revenue	9	Special events and activities (attach schedule)			
	a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
	b	Less: direct expenses other than fundraising expenses	9b		
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
Revenue	10a	Gross sales of inventory, less returns and allowances	10a		
	b	Less: cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
	11	Other revenue (from Part VII, line 103)	11	207,593	
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	35,716,655	
Expenses	13	Program services (from line 44, column (B))	13	31,146,271	
	14	Management and general (from line 44, column (C))	14	2,048,944	
	15	Fundraising (from line 44, column (D))	15	630,721	
	16	Payments to affiliates (attach schedule)	16		
	17	Total expenses (add lines 16 and 44, column (A))	17	33,825,936	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	1,890,719	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	19,858,555	
	20	Other changes in net assets or fund balances (attach explanation)	20	0	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	21,749,274	

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**Part I Statement of Functional Expenses** All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 19.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)				
23	Specific assistance to individuals (attach schedule)	4,983,173	4,983,173		
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.				
26	Other salaries and wages	14,566,381	13,310,541	913,342	342,498
27	Pension plan contributions	372,541	340,422	23,359	8,760
28	Other employee benefits	1,752,351	1,596,891	116,160	39,300
29	Payroll taxes	1,075,429	969,542	80,139	25,748
30	Professional fundraising fees				
31	Accounting fees	51,793	51,793		
32	Legal fees	491,728	473,275	18,453	
33	Supplies	358,566	328,607	28,448	1,511
34	Telephone	574,428	528,298	46,083	47
35	Postage and shipping	481,603	446,431	18,563	16,609
36	Occupancy	1,305,985	1,220,339	78,050	7,596
37	Equipment rental and maintenance	123,201	114,225	8,048	928
38	Printing and publications	597,406	531,883	41,937	23,586
39	Travel	1,537,042	1,422,916	89,165	24,961
40	Conferences, conventions, and meetings	134,553	125,101	8,791	661
41	Interest	1,489	1,489		
42	Depreciation, depletion, etc. (attach schedule)	636,642	454,806	181,836	
43	Other expenses (itemize): a Contracted Services	1,000,571	1,000,571		
b	Dues/Sub.	98,057	69,969	26,823	1,265
c	Advertising	1,065,738	1,008,190	55,317	2,231
d	Misc.	750,253	600,561	149,542	150
e		1,867,006	1,567,248	164,888	134,870
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	33,825,936	31,146,271	2,048,944	630,721

**Reporting of Joint Costs.** Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part II Statement of Program Service Accomplishments** (See Specific Instructions on page 22.)

What is the organization's primary exempt purpose?	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
Child and family social services a Adoptions and pregnancy counseling, counseling birthmothers and placing children with adoption parents, 1,367 adoptions (Grants and allocations \$ _____)	11,179,076
b Residential Treatment, intense treatment for male youths 54 youths served (Grants and allocations \$ _____)	1,907,240
c Foster Care provided to children by foster families 2,093 children served (Grants and allocations \$ _____)	6,183,451
d Various programs to assist troubled families and children such as counseling, refugee services and life skills programs (Grants and allocations \$ _____)	11,876,504
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	31,146,271

**Part IV Balance Sheets** (See Specific Instructions on page 22.)

		(A) Beginning of year		(B) End of year	
<b>Note:</b> Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.					
<b>Assets</b>	45	Cash—non-interest-bearing . . . . .	4,302,154	45	4,337,321
	46	Savings and temporary cash investments . . . . .	9,821,657	46	13,288,850
	47a	Accounts receivable . . . . .	2,836,728		
	b	Less: allowance for doubtful accounts . . . . .	50,000	47c	2,786,728
	48a	Pledges receivable . . . . .	11,573		
	b	Less: allowance for doubtful accounts . . . . .		48c	11,573
	49	Grants receivable . . . . .		49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule) . . . . .		50	
	51a	Other notes and loans receivable (attach schedule). . . . .			
	b	Less: allowance for doubtful accounts . . . . .		51c	
	52	Inventories for sale or use . . . . .		52	
	53	Prepaid expenses and deferred charges . . . . .	1,116,251	53	1,538,291
	54	Investments—securities (attach schedule) . . . . .		54	
	55a	Investments—land, buildings, and equipment: basis . . . . .			
	b	Less: accumulated depreciation (attach schedule). . . . .		55c	
	56	Investments—other (attach schedule) . . . . .		56	
	57a	Land, buildings, and equipment: basis . . . . .	10,133,935		
	b	Less: accumulated depreciation (attach schedule). Stmt. 5 . . . . .	4,859,331	57c	5,274,604
	58	Other assets (describe ▶ _____ )		58	
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74) . . . . .	24,185,653	59	27,237,367	
<b>Liabilities</b>	60	Accounts payable and accrued expenses . . . . .	2,174,918	60	2,656,006
	61	Grants payable . . . . .		61	
	62	Deferred revenue . . . . .	1,707,944	62	2,315,279
	63	Loans from officers, directors, trustees, and key employees (attach schedule). . . . .		63	
	64a	Tax-exempt bond liabilities (attach schedule) . . . . .		64a	
	b	Mortgages and other notes payable (attach schedule) . . . . .		64b	
	65	Other liabilities (describe ▶ Stmt 6 _____ )	444,236	65	516,808
66	<b>Total liabilities</b> (add lines 60 through 65) . . . . .	4,327,098	66	5,488,093	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74. <input checked="" type="checkbox"/>				
	67	Unrestricted. . . . .	14,992,609	67	16,700,141
	68	Temporarily restricted . . . . .	4,837,677	68	5,020,475
	69	Permanently restricted . . . . .	28,269	69	28,658
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
	70	Capital stock, trust principal, or current funds . . . . .		70	
	71	Paid-in or capital surplus, or land, building, and equipment fund . . . . .		71	
	72	Retained earnings, endowment, accumulated income, or other funds . . . . .		72	
	73	<b>Total net assets or fund balances</b> (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21) . . . . .	19,858,555	73	21,749,274
	74	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73) . . . . .	24,185,653	74	27,237,367

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

**Part IV-A** Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See Specific Instructions, page 24.)

<b>a</b> Total revenue, gains, and other support per audited financial statements . . . ▶	<b>a</b>			
<b>b</b> Amounts included on line a but not on line 12, Form 990:				
<b>(1)</b> Net unrealized gains on investments . . . \$ _____				
<b>(2)</b> Donated services and use of facilities \$ _____				
<b>(3)</b> Recoveries of prior year grants . . . \$ _____				
<b>(4)</b> Other (specify): ..... \$ _____				
Add amounts on lines (1) through (4) ▶	<b>b</b>			
<b>c</b> Line a minus line b . . . . . ▶	<b>c</b>			
<b>d</b> Amounts included on line 12, Form 990 but not on line a:				
<b>(1)</b> Investment expenses not included on line 6b, Form 990 . . . \$ _____				
<b>(2)</b> Other (specify): ..... \$ _____				
Add amounts on lines (1) and (2) ▶	<b>d</b>			
<b>e</b> Total revenue per line 12, Form 990 (line c plus line d) . . . . . ▶	<b>e</b>			

**Part IV-B** Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

<b>a</b> Total expenses and losses per audited financial statements . . . ▶	<b>a</b>			
<b>b</b> Amounts included on line a but not on line 17, Form 990:				
<b>(1)</b> Donated services and use of facilities \$ _____				
<b>(2)</b> Prior year adjustments reported on line 20, Form 990 . . . . . \$ _____				
<b>(3)</b> Losses reported on line 20, Form 990 . . . \$ _____				
<b>(4)</b> Other (specify): ..... \$ _____				
Add amounts on lines (1) through (4) ▶	<b>b</b>			
<b>c</b> Line a minus line b . . . . . ▶	<b>c</b>			
<b>d</b> Amounts included on line 17, Form 990 but not on line a:				
<b>(1)</b> Investment expenses not included on line 6b, Form 990 . . . \$ _____				
<b>(2)</b> Other (specify): ..... \$ _____				
Add amounts on lines (1) and (2) ▶	<b>d</b>			
<b>e</b> Total expenses per line 17, Form 990 (line c plus line d) . . . . . ▶	<b>e</b>			

**Part V** List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see Specific Instructions on page 24.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
.....				
.....				
.....				
.....				
See attachment for a current list of the Board of Directors		None	None	None
.....				
.....				
.....				
.....				
.....				
.....				
.....				
.....				

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ▶  Yes  No  
If "Yes," attach schedule—see Specific Instructions on page 25.

Part VIII Other information (See Specific Instructions on page 25.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	X	
b	If "Yes," enter the name of the organization <u>See attachment</u> ..... and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81.		
	<b>81a</b>   -0-		
b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.)		
	<b>82b</b>		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	<b>84b</b>		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c	Dues, assessments, and similar amounts from members		
d	Section 162(e) lobbying and political expenditures		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
	<b>85c</b>		
	<b>85d</b>		
	<b>85e</b>		
	<b>85f</b>		
	<b>85g</b>		
	<b>85h</b>		
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12		
b	Gross receipts, included on line 12, for public use of club facilities.		
	<b>86a</b>		
	<b>86b</b>		
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders.		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
	<b>87a</b>		
	<b>87b</b>		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>-0-</u> ; section 4912 <u>-0-</u> ; section 4955 <u>-0-</u>		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction.		X
	<b>89b</b>		
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization.		
90a	List the states with which a copy of this return is filed		
b	Number of employees employed in the pay period that includes March 12, 1999 (See inst.)	<b>90b</b>	575
91	The books are in care of <u>Mervin K. Auchtung</u> Telephone no. <u>(616) 224-7610</u> Located at <u>901 Eastern Ave NE PO Box 294 Grand Rapids MI 49501-0294</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <u>92</u>		

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 29.)

Enter gross amounts unless otherwise indicated.

Table with 5 columns: (A) Business code, (B) Amount, (C) Exclusion code, (D) Amount, (E) Related or exempt function income. Rows include 93 Program service revenue (a-e), 94 Membership dues and assessments, 95 Interest on savings and temporary cash investments, 96 Dividends and interest from securities, 97 Net rental income or (loss) from real estate (a-b), 98 Net rental income or (loss) from personal property, 99 Other investment income, 100 Gain or (loss) from sales of assets other than inventory, 101 Net income or (loss) from special events, 102 Gross profit or (loss) from sales of inventory, 103 Other revenue (a-e), 104 Subtotal, 105 Total.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 30.)

Table with 2 columns: Line No., Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes). Row 7 is present.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 30.)

Table with 5 columns: (A) Name, address, and EIN of corporation, partnership, or disregarded entity; (B) Percentage of ownership interest; (C) Nature of activities; (D) Total income; (E) End-of-year assets. Rows 1-4 are present, with percentages in column B.

**SCHEDULE A  
(Form 990)**

**Organization Exempt Under Section 501(c)(3)**

OMB No. 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

**1999**

**Supplementary Information—(See separate instructions.)**

Department of the Treasury  
Internal Revenue Service

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization  
Bethany Christian Services, Inc

Employer identification number  
38 1405282

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
De Mots, Glenn 2124 High Bluff NE Grand Rapids, MI 49505	Executive Director 45 Hours	110,615	-0-	-0-
Roeters, Richard 2604 Northboro NE Grand Rapids, MI 49504	Director of Development 45 Hours	95,677	-0-	-0-
Auchtung, Mervin 366 West 32nd Holland, MI 49423	Director of Finance 45 Hours	82,575	-0-	-0-
Blacquiere, William 4274 Nancy Hudsonville, MI 49426	Director of Operations 45 Hours	77,842	-0-	3,600
Vander Steen, Dirk 1376 Bent Tree Drive Hudsonville, MI 49426	Director of Giving 45 Hours	75,468	-0-	-0-
Total number of other employees paid over \$50,000 ▶	17			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 1 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
BDO Seidman LLP 99 Monroe Ave NW, Grand Rapids, MI 49503	Auditing	55,642
Yarnum, Riddering, Schmidt LLP PO Box 352, Grand Rapids, MI 49501	Legal	52,612
Shiyan Zeng 23 Leonie Hill #20-01, Leonie Garden, Singapore	Adoption Homestudies	96,000
Total number of others receiving over \$50,000 for professional services ▶		

**Part III** Statements About Activities

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities > \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?		
4a Do you have a section 403(b) annuity plan for your employees?		
b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See page 2 of the instructions.)		

**Part IV** Reason for Non-Private Foundation Status (See pages 2 through 4 of the instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5  A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6  A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
- 7  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8  A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ► \_\_\_\_\_
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 11b  A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 12  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 4 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14  An organization organized and operated to test for public safety. Section 509(a)(4). (See page 4 of the instructions.)



**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.*

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) . ▶	(a) 1998	(b) 1997	(c) 1996	(d) 1995	(e) Total
<b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.). . . . .	9,326,091	7,733,799	7,805,193	9,398,318	34,263,401
<b>16</b> Membership fees received . . . . .					
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose . . . . .	21,441,477	18,601,470	16,026,127	14,449,684	70,518,758
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975 . . . . .	768,732	842,804	444,994	598,716	2,655,246
<b>19</b> Net income from unrelated business activities not included in line 18 . . . . .					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf. . . . .					
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge. . . . .					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets . . . . .	760,466	605,991	226,457	262,879	1,855,793
<b>23</b> Total of lines 15 through 22. . . . .	32,296,766	27,784,064	24,502,771	24,709,597	109,293,198
<b>24</b> Line 23 minus line 17. . . . .	10,855,289	9,182,594	8,476,644	10,259,913	38,774,440
<b>25</b> Enter 1% of line 23 . . . . .	322,968	277,841	245,028	247,096	
<b>26 Organizations described on lines 10 or 11:</b> a Enter 2% of amount in column (e), line 24. . . . ▶					26a 775,489
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1995 through 1998 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts. . . . ▶					26b
c Total support for section 509(a)(1) test: Enter line 24, column (e) . . . . . ▶					26c 38,774,440
d Add: Amounts from column (e) for lines: 18 <u>2,655,246</u> 19 _____					26d 4,511,039
22 <u>1,855,793</u> 26b _____ . . . . . ▶					
e Public support (line 26c minus line 26d total) . . . . . ▶					26e 34,263,401
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) . . . . ▶					26f 0.88%
<b>27 Organizations described on line 12:</b> a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year:  (1998) _____ (1997) _____ (1996) _____ (1995) _____					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:  (1998) _____ (1997) _____ (1996) _____ (1995) _____					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ . . . . . ▶					27c
d Add: Line 27a total _____ and line 27b total _____ . . . . . ▶					27d
e Public support (line 27c total minus line 27d total). . . . . ▶					27e
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) . . . ▶					27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)). . . . ▶					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)). ▶					27h %
<b>28 Unusual Grants:</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 1995 through 1998, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See page 4 of the instructions.)					

**Part V Private School Questionnaire** (See page 4 of the instructions.)  
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

		Yes	No
29	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? . . . . .		
30	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? . . . . .		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? . . . . . If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.) ..... ..... .....		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .		
d	Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .  If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.) ..... .....		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges? . . . . .		
b	Admissions policies? . . . . .		
c	Employment of faculty or administrative staff? . . . . .		
d	Scholarships or other financial assistance? . . . . .		
e	Educational policies? . . . . .		
f	Use of facilities? . . . . .		
g	Athletic programs? . . . . .		
h	Other extracurricular activities? . . . . .  If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) ..... .....		
34a	Does the organization receive any financial aid or assistance from a governmental agency? . . . . .		
b	Has the organization's right to such aid ever been revoked or suspended? . . . . . If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	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," attach an explanation . . . . .		

**Part VI-A** Lobbying Expenditures by Electing Public Charities (See page 6 of the instructions.)  
(To be completed ONLY by an eligible organization that filed Form 5768)

Check here  a  if the organization belongs to an affiliated group.  
Check here  b  if you checked "a" above and "limited control" provisions apply.

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred.)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table—		
	<b>If the amount on line 40 is—</b>		
	<b>The lobbying nontaxable amount is—</b>		
	Not over \$500,000 . . . . . 20% of the amount on line 40.		
	Over \$500,000 but not over \$1,000,000 . . . \$100,000 plus 15% of the excess over \$500,000		
	Over \$1,000,000 but not over \$1,500,000 . . \$175,000 plus 10% of the excess over \$1,000,000	41	
	Over \$1,500,000 but not over \$17,000,000 . \$225,000 plus 5% of the excess over \$1,500,000		
	Over \$17,000,000 . . . . . \$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.  
See the instructions for lines 45 through 50 on page 7 of the instructions.)

	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
45	Lobbying nontaxable amount.				
46	Lobbying ceiling amount (150% of line 45(e)).				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

**Part VI-B** Lobbying Activity by Nonelecting Public Charities  
(For reporting only by organizations that did not complete Part VI-A) (See page 8 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers.			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (add lines c through h).			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

**Part VII** Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 8 of the instructions.)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of:

- (i) Cash . . . . .
- (ii) Other assets . . . . .

b Other transactions:

- (i) Sales or exchanges of assets with a noncharitable exempt organization . . . . .
- (ii) Purchases of assets from a noncharitable exempt organization . . . . .
- (iii) Rental of facilities, equipment, or other assets . . . . .
- (iv) Reimbursement arrangements . . . . .
- (v) Loans or loan guarantees . . . . .
- (vi) Performance of services or membership or fundraising solicitations . . . . .

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees . . . . .

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)		X
b(iv)		X
b(v)		X
b(vi)		X
c		X

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?  Yes  No

b If "Yes," complete the following schedule:

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Attachment 1

BETHANY CHRISTIAN SERVICES  
38-1405282  
Attachment to 1999 Form 990

Statement 4  
Page 2, Part II, Line 42  
Depreciation

	<u>Total</u>	<u>Program Services</u>	<u>Mngmt &amp; General</u>	<u>Fund- raising</u>
Equipment and Furnishings	381,941	242,755	139,186	0
Buildings & LH Improvements	248,007	205,357	42,650	0
Vehicles	6,694	6,694		
	<u>636,642</u>	<u>454,806</u>	<u>181,836</u>	<u>0</u>

Statement 5  
Page 3, Part IV, Line 57  
Land, Building, Equipment

	<u>Basis</u>	<u>Accum. Depr.</u>	<u>Net Book Value</u>
Land and Land Improvements	389,988	145,504	244,484
Buildings & Improvements	6,194,102	2,275,825	3,918,277
Furniture and Equipment	3,358,897	2,369,819	989,078
Vehicles	83,760	68,183	15,577
Construction in Progress	107,188	0	107,188
	<u>10,133,935</u>	<u>4,859,331</u>	<u>5,274,604</u>

Statement 6  
Page 3, Part IV, Line 65  
Other Liabilities

	<u>Beg. of Year</u>	<u>End of Year</u>
Annuities Payable	435,000	510,957
Capital Leases Payable	9,236	5,851
	<u>444,236</u>	<u>516,808</u>

Effective 1/1/2000

**BETHANY CHRISTIAN SERVICES  
NATIONAL BOARD OF DIRECTORS - 1999-2000**

(Page 1)

TERM		TERM	
2001	<b>PAUL BUITEN</b> *Home: 3496 Charlevoix, SE Grand Rapids, MI 49546 Phone: 616/942-1614 - H 616/956-0040 - W 616/956-8057 - FAX Email: no	2000	<b>EVONNE KOK</b> *Home: 2057 Timber Pointe Drive Ada, MI 49301 Phone: 616/682-1530 Fax: 616/682-1530 (call first) Email: kokevonne@yahoo.com
2001	<b>DOUGLAS DE KOCK</b> *Home: 861 Barkentine Drive Holland, MI 49424 Phone: 616/396-7152 - H 616/396-4950 - W 616/396-6599 - FAX Email: doug@gdkproperties.com	2002	<b>HENRY MAST</b> Home: 2095 - 72nd St, SW Byron Center, MI 49315 *Office: Henry Mast Greenhouses, Inc. 2125 - 72nd St. SW Byron Center, MI 49315 Phone: 616/878-9348 - H 616/878-3388 - W 616/878-3640 - FAX Email: hmast@henrymast.com
2002	<b>KRIS DE PREE - Secretary</b> *Home: 1344 Heather Drive Holland, MI 49423 Phone: 616/335-8444 - H 616/394-4500 - W 616/394-0035 - FAX Email: kdepree@focusproperties.com	2001	<b>REV. DENNIS J. MC MURRAY</b> *Home: 1330 Dickinson, SE Grand Rapids, MI 49507 Phone: 616/248-0594 - H 616/243-0991 - W 616/243-1323 - FAX Email: blessing@renaissancecogic.org
2002	<b>EDWARD DE VRIES</b> *Home: 2049 Brunsink, N.E. Grand Rapids, MI 49503 Phone: 616/454-3070 - H 616/454-1446 - W 616/454-2353 - FAX Email: not yet	2002	<b>RODNEY NYDAM</b> Home: 3114 Savoy Drive Fairfax, VA 22031 *Office: Howrey & Simon 1299 Pennsylvania Ave, NW Washington, DC 20004 Phone: 703/255-5022 - H 202/383-6851 - W 202/383-6610 - FAX Email: nydamr@howrey.com
2002	<b>CHARLES DUNAHOO</b> Home: 1207 Berkley Road Avondale Estates, GA 30002 *Office: Presbyterian Church in America 1852 Century Place Suite 101 Atlanta, GA 30345 Phone: 404/284-8809 - H 404/320-3388 - W 404/329-1280 - FAX Email: cdunahoo@pcanet.org	2002	<b>MERLE PRINS - Chairman</b> *Home: 988 Kenwood Drive Holland, MI 49423 Phone: 616/392-4258 - H 616/494-0009 - W 616/494-0028 - FAX Email: merleprins@aol.com
2002	<b>DARLENE EBY</b> *Home: 9569 Via Perez San Diego, CA 92129 Phone: 619/484-1280 - H 619/748-4642 - W 858/748-5323 - Husb fax Email: davideby@integrityonline7.com	2000	<b>PERRIN RYNDERS</b> Home: 966 Parmalee Court Grand Rapids, MI 49504 *Office: Varnum Riddering Schmidt Howlett PO Box 352 Grand Rapids, MI 49501-0352 Phone: 616/453-2926 - H 616/336-6734 - W 616/336-7000 - FAX Email: prynders@vrsh.com
2000	<b>ROBERT HEERDT</b> *Home: 600 Lindley Avenue Glenside, PA 19038 Phone: 215/886-4798 - H 215/855-1630 - W 215/855-1178 - FAX Email: bobheerdt@gwynco.com		

BETHANY CHRISTIAN SERVICES  
NATIONAL BOARD OF DIRECTORS - 1999-2000

(Page 2)

TERM

- 2002 NORMA VAN KUIKEN  
\*Home: 3909 Lake Drive, SE  
Grand Rapids, MI 49546  
Phone: 616/949-3508 - H  
616/954-0597 - FAX  
Email: no
- 2000 GORDON VAN WYLEN  
\*Home: 817 Brook Village Drive  
Holland, MI 49423  
Phone: 616/392-5635 - H  
616/392-7893 - W  
616/392-8879 - FAX  
Email: vanwysten@hope.edu
- 2002 TERRY VAN DER AA  
Home: 1211 Hawthorne Lane  
Hinsdale, IL 60521  
\*Office: VANCOM  
One Mid America Plaza Ste 401  
Oakbrook Terrace, IL 60181  
Phone: 630/323-4421 - H  
630/571-7070 - W  
630/571-3969 - FAX  
Email: TLVanderaa@VanderaaMobility.com
- 2000 CLAUDE VANDER PLOEG  
Home: 1619 Creekside, SE  
Grand Rapids, MI 49508  
\*Office: Mika Meyers Beckett Jones  
200 Ottawa Ave, NW #700  
Grand Rapids, MI 49503  
Phone: 616/452-3979 - H  
616/459-3200 - W  
616/459-8065 - FAX  
Email: cvanderploeg@mmbjlaw.com
- 2001 RAY VANDER WEELE - Treasurer  
\*Home: 4865 N. Quail Crest, SE  
Grand Rapids, MI 49546  
Phone: 616/954-1852 - H  
616/774-4261 - W  
616/242-8317 - FAX  
Email: Ray Vander-Weele@ml.com

Boardroster.lwp

Eff. 11/17/99

\* indicates mailing address

BETHANY CHRISTIAN SERVICES  
December 31, 1999  
Return of Organization Exempt from Income Tax  
Form 990

Page 5, line 80b

Bethany Christian Services	of New England	04-2863717
Bethany Christian Services	of New Jersey	22-2767728
Bethany Christian Services	of Colorado	31-1196720
Bethany Christian Services	of Greater Delaware Valley	31-1196722
Bethany Christian Services	of Illiana	31-1196724
Bethany Christian Services	of South Carolina	31-1196726
Bethany Christian Services	of Virginia	31-1196727
Bethany Christian Services	of Washington	31-1196728
Bethany Christian Services	of Northwest Iowa	31-1244836
Bethany Christian Services	of Western Pennsylvania	31-1282578
Bethany Christian Services	of Mississippi	31-1282579
Bethany Christian Services	of Maryland	31-1282580
Bethany Christian Services	of Northern California	31-1282585
Bethany Christian Services	of Southern California	31-1282586
Bethany Christian Services	of Arkansas	31-1282590
Bethany Christian Services	of Georgia	31-1284895
Bethany Christian Services	of North Carolina	31-1308382
Bethany Christian Services	of Louisiana	31-1308383
Bethany Christian Services	of New York	31-1351395
Bethany Christian Services		38-1405282
Bethany Christian Services	of Tennessee	38-2842293
Mid South Christian Services		38-2895093
Bethany Christian Services	of Central Pennsylvania	38-2899285
Bethany Christian Services	of Central Indiana	38-3012039
Bethany Christian Services	International Services	38-3291546
Bethany Christian Services	of Missouri	38-3352094
Bethany Christian Services	of Wisconsin	38-3372866
Bethany Christian Services	of Texas	38-3375066
Bethany Christian Services	of Minnesota	38-3388276
Bethany Christian Services	of South Central Iowa	38-3393984
Bethany Christian Services	of Hampton Roads	93-1210125