Form **8879-EO**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2017, or fiscal year beginning SEP 1 , 2017, and ending AUG 31 , 2018

▶ Do not send to the IRS. Keep for your records.

▶ Go to www.irs.gov/Form8879EO for the latest information.

OMB No. 1545-1878

2017

Name of exempt organization: ASSOCIATION FOR BIBLICAL HIGHER EDUCATION

Employer identification number: 35-1055662

Name and title of officer: RALPH E. ENLOW, JR. PRESIDENT

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 ▶ [X]	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	1,674,017.
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, line 3c)	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 2017 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] I authorize MCDIRMIT DAVIS & COMPANY, LLC (ERO firm name) to enter my PIN 55662 (Enter five numbers, but do not enter all zeros)

as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to 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 organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ [signature] Date ▶ 3/15/19

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. 59977555662 (Do not enter all zeros)

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ [signature] Date ▶ 3-6-19

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Paperwork Reduction Act Notice, see instructions. Form 8879-EO (2017)

723051 10-11-17

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

A For the 2017 calendar year, or tax year beginning SEP 1, 2017 and ending AUG 31, 2018

B Check if applicable: [ ] Address change [ ] Name change [ ] Initial return [ ] Final return/terminated [X] Amended return [ ] Application pending

C Name of organization: ASSOCIATION FOR BIBLICAL HIGHER EDUCATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 5850 T.G. LEE BLVD. STE. 130 | Room/suite

City or town, state or province, country, and ZIP or foreign postal code: ORLANDO, FL 32822-1781

D Employer identification number: **-***5662

E Telephone number: (407) 207-0808

G Gross receipts $ 1,674,017.

F Name and address of principal officer: RALPH E. ENLOW, JR. 5850 T.G. LEE BLVD, #130, ORLANDO, FL 32822

H(a) Is this a group return for subordinates? [ ] Yes [X] No

H(b) Are all subordinates included? [ ] Yes [ ] No

If "No," attach a list. (see instructions)

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ WWW.ABHE.ORG

H(c) Group exemption number ▶

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation: 1958 M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: ABHE IS THE QUALITY AND CREDIBILITY RESOURCE PARTNER THAT CONNECTS EFFORTS AMONG CHRISTIAN

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	18
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	6
5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	11
6	Total number of volunteers (estimate if necessary)	6	4
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	1,033,522.	1,112,720.
	9	Program service revenue (Part VIII, line 2g)	423,722.	514,784.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	242,575.	46,513.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,699,819.	1,674,017.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	883,779.	796,024.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	798,097.	738,123.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,681,876.	1,534,147.
	19	Revenue less expenses. Subtract line 18 from line 12	17,943.	139,870.

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	515,264.	605,899.
	21	Total liabilities (Part X, line 26)	197,899.	148,664.
	22	Net assets or fund balances. Subtract line 21 from line 20	317,365.	457,235.

Part II Signature Block

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

Sign Here

▶ Signature of officer | Date

▶ RALPH E. ENLOW, JR., PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
MARIA NOVOTNY, CPA				P01037824

Firm's name ▶ MCDIRMIT DAVIS AND COMPANY, LLC — Firm's EIN ▶ **-***4117

Firm's address ▶ 934 N. MAGNOLIA AVE. ORLANDO, FL 32803 — Phone no. 407-843-5406

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III | Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
ABHE IS THE QUALITY AND CREDIBILITY RESOURCE PARTNER THAT CONNECTS EFFORTS AMONG CHRISTIAN POSTSECONDARY EDUCATIONAL INSTITUTIONS AND WITH OTHERS INVESTED IN SERIOUS BIBLE LEARNING THAT SHAPES A LIFE OF GODLY INFLUENCE AND SERVICE TO THE MOST EFFECTIVE MEANS FOR MATURING,

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? .... [ ] Yes [X] No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ______) (Expenses $ 1,110,938. including grants of $ ______) (Revenue $ 561,297.)
ACCREDITATION AND EVALUATION OF MEMBER AND CANDIDATE SCHOOLS AND COLLEGES -- SETTING EVALUATION STANDARDS

4b (Code: ______) (Expenses $ ______ including grants of $ ______) (Revenue $ ______)

4c (Code: ______) (Expenses $ ______ including grants of $ ______) (Revenue $ ______)

4d Other program services (Describe in Schedule O.)
(Expenses $ ______ including grants of $ ______) (Revenue $ ______)

4e Total program service expenses ▶ 1,110,938.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	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? *If "Yes," complete Schedule C, Part 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 during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		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? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	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
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		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? *If "Yes," complete Schedule D, Part IX*	11d		X
e	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 Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X

Part IV | Checklist of Required Schedules *(continued)*

			Yes	No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		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	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	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), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		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 Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		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):			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
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		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
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		X
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 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

Part VI Governance, Management, and Disclosure

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

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

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year ... 1a: 18 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b	Enter the number of voting members included in line 1a, above, who are independent ... 1b: 6			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	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 appoint 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, stockholders, or persons other than the governing body?	7b	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	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 reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9		X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ NONE

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[X] Own website [ ] Another's website [X] Upon request [ ] Other *(explain in Schedule O)*

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records: ▶

MATTHEW E. KELLY - (407) 207-0808
5850 T.G. LEE BLVD. STE. 130, ORLANDO, FL 32822

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) DR. CHARLES WARE MEMBER	1.00	X						0.	0.	0.
(2) DR. HAROLD GRAVES MEMBER	1.00	X						0.	0.	0.
(3) DR. RANDY CARMAN VICE CHAIR/PUBLIC MEMBER	1.00	X						0.	0.	0.
(4) DR. DAVID ARNETT MEMBER	1.00	X						0.	0.	0.
(5) DR. LISA BEATTY MEMBER	1.00	X						0.	0.	0.
(6) DR. STEVE HOSTETTER MEMBER	1.00	X						0.	0.	0.
(7) DR. KEN KEMPER CHAIR	1.00	X						0.	0.	0.
(8) WENDY LAYLAND MEMBER	1.00	X						0.	0.	0.
(9) TERRY MUNDAY MEMBER	1.00	X						0.	0.	0.
(10) DR. STEVE WHITAKER MEMBER	1.00	X						0.	0.	0.
(11) DR. LUDER WHITLOCK MEMBER	1.00	X						0.	0.	0.
(12) DR. TERRY STINE MEMBER	1.00	X						0.	0.	0.
(13) CHRISTEN PRICE MEMBER	1.00	X						0.	0.	0.
(14) DR. MARK SMITH MEMBER	1.00			X				0.	0.	0.
(15) DR. WALKER TZENG MEMBER	1.00			X				0.	0.	0.
(16) RALPH E. ENLOW, JR PRESIDENT	40.00			X				100,329.	0.	56,200.
(17) MR. MARK MAXWELL SECRETARY	1.00			X				0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) MICHAEL MCAFEE TREASURER	1.00			X				0.	0.	0.
(19) DAVID S MEDDERS EXECUTIVE VICE PRESIDENT	1.00			X				49,730.	0.	50,000.

	(D)	(E)	(F)
1b Sub-total ▶	150,059.	0.	106,200.
c Total from continuation sheets to Part VII, Section A ▶	0.	0.	0.
d Total (add lines 1b and 1c) ▶	150,059.	0.	106,200.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 1

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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 ▶ 0

Form **990** (2017)

732008 11-28-17

Part VIII **Statement of Revenue**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b	916,100.				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	196,620.				
	g Noncash contributions included in lines 1a-1f: $						
	h Total. Add lines 1a-1f ▶			1,112,720.			
Program Service Revenue			Business Code				
	2 a EVALUATION & CONSULTAN		541610	264,775.	264,775.		
	b MEETINGS		900099	250,009.	250,009.		
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f ▶			514,784.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶						
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
		(i) Real	(ii) Personal				
	6 a Gross rents						
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss) ▶						
		(i) Securities	(ii) Other				
	7 a Gross amount from sales of assets other than inventory						
	b Less: cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss) ▶						
	8 a Gross income from fundraising events (not including $ ______ of contributions reported on line 1c). See Part IV, line 18	a					
	b Less: direct expenses	b					
	c Net income or (loss) from fundraising events ▶						
	9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities ▶						
	10 a Gross sales of inventory, less returns and allowances	a	4,927.				
	b Less: cost of goods sold	b	0.				
	c Net income or (loss) from sales of inventory ▶			4,927.	4,927.		
	Miscellaneous Revenue		Business Code				
	11 a WEB/SOFTWARE SALES		900099	29,073.	29,073.		
	b MISCELLANEOUS		900099	12,513.	12,513.		
	c						
	d All other revenue						
	e Total. Add lines 11a-11d ▶			41,586.			
	12 Total revenue. See instructions. ▶			1,674,017.	561,297.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
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	652,558.	429,809.	222,749.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	31,730.	20,816.	10,914.	
9 Other employee benefits	71,809.	44,390.	27,419.	
10 Payroll taxes	39,927.	26,466.	13,461.	
11 Fees for services (non-employees):				
a Management				
b Legal	20.	20.		
c Accounting	11,035.	3,642.	7,393.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	11,225.	11,225.		
12 Advertising and promotion				
13 Office expenses	22,748.	20,492.	2,256.	
14 Information technology	9,640.	9,640.		
15 Royalties				
16 Occupancy	181,705.	145,873.	35,832.	
17 Travel	30,709.	30,709.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	157,655.	157,655.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	25,878.	23,175.	2,703.	
23 Insurance	29,853.	11,511.	18,342.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a LEADERSHIP DEVELOPMENT	97,729.	97,729.		
b MISCELLANEOUS	50,695.	21,939.	28,756.	
c TELEPHONE AND UTILITIES	27,068.	21,794.	5,274.	
d COMMISSION ON ACCREDITA	24,476.	24,476.		
e All other expenses	57,687.	9,577.	48,110.	
25 **Total functional expenses.** Add lines 1 through 24e	1,534,147.	1,110,938.	423,209.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		362,135.	1	473,328.
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		23,966.	4	37,792.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		2,302.	8	
	9	Prepaid expenses and deferred charges		66,278.	9	58,456.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 322,313.			
	b	Less: accumulated depreciation	10b 295,196.	51,377.	10c	27,117.
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		9,206.	15	9,206.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		515,264.	16	605,899.
Liabilities	17	Accounts payable and accrued expenses		94,817.	17	110,123.
	18	Grants payable			18	
	19	Deferred revenue		103,082.	19	38,541.
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		197,899.	26	148,664.
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		287,370.	27	414,873.
	28	Temporarily restricted net assets		29,995.	28	42,362.
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building, or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		317,365.	33	457,235.
	34	Total liabilities and net assets/fund balances		515,264.	34	605,899.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,674,017.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,534,147.
3	Revenue less expenses. Subtract line 2 from line 1	3	139,870.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	317,365.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	457,235.

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2017
Open to Public Inspection

Name of the organization: ASSOCIATION FOR BIBLICAL HIGHER EDUCATION

Employer identification number: **-***5662

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 [ ] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
10 [ ] An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 [X] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c [X] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations 1

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
151 BIBLE COLLEGES - ADDITIONAL EINS A	**-***5546	6	X		1,534,147.	
Total					1,534,147.	0.

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

(Complete only if you checked the box on line 5, 7, 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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization'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.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4						
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 VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ..... ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) ..... 14 %

15 Public support percentage from 2016 Schedule A, Part II, line 14 ..... 15 %

16a **33 1/3% support test - 2017.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ ☐

b **33 1/3% support test - 2016.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ ☐

17a **10% -facts-and-circumstances test - 2017.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... ▶ ☐

b **10% -facts-and-circumstances test - 2016.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ..... ▶ ☐

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	%
16	Public support percentage from 2016 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

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

19a **33 1/3% support tests - 2017.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2016.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a		X
b	A family member of a person described in (a) above?	11b		X
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in* Part VI.	11c		X

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	X	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* Part VI *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2	X	
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* Part VI *the role the organization's supported organizations played in this regard.*	3		X

Section E. Type III Functionally Integrated Supporting Organizations

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

a [X] The organization satisfied the Activities Test. *Complete* line 2 *below.*

b [ ] The organization is the parent of each of its supported organizations. *Complete* line 3 *below.*

c [ ] The organization supported a governmental entity. *Describe in* Part VI *how you supported a government entity (see instructions).*

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

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

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors (explain in detail in **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in **Part VI**). See instructions.	
7 **Total annual distributions.** Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in **Part VI**. See instructions.			
6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in **Part VI**. See instructions.			
7 **Excess distributions carryover to 2018.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART IV SECTION E 2A

THE ASSOCIATION FOR BIBLICAL HIGHER EDUCATION, INC. (THE ASSOCIATION) WAS ESTABLISHED IN 1947.

ARTICLE II MISSION

ABHE IS THE QUALITY AND CREDIBILITY RESOURCE PARTNER THAT CONNECTS EFFORTS AMONG CHRISTIAN POSTSECONDARY EDUCATIONAL INSTITUTIONS AND WITH OTHERS INVESTED IN SERIOUS BIBLE LEARNING THAT SHAPES A LIFE OF GODLY INFLUENCE AND SERVICE TO THE MOST EFFECTIVE MEANS FOR MATURING, THRIVING, AND SUSTAINING.

1.1. ARTICULATING BIBLICAL HIGHER EDUCATION'S DISTINCTIVES AND COMMUNICATING THE EXCELLENCE AND EFFECTIVENESS OF ITS MEMBERS TO INTERNAL AND EXTERNAL STAKEHOLDERS, INCLUDING PROSPECTIVE STUDENTS AND PARENTS, DONORS, STUDENTS, ALUMNI, FACULTY, THE HIGHER EDUCATION COMMUNITY, THE CHURCH, GOVERNMENTAL AND REGULATORY ENTITIES, AND SOCIETY.

1.2. SUPPORTING THE WORK OF A SEPARATE AND INDEPENDENT COMMISSION ON ACCREDITATION (COA) TO ASSURE QUALITY AND INTEGRITY AMONG BIBLICAL HIGHER EDUCATION INSTITUTIONS AND PROGRAMS THROUGH ACCREDITATION STANDARDS AND PEER REVIEW PROCESSES. (HEREAFTER IN THE CONSTITUTION AND BYLAWS, THE TERM INSTITUTION SHALL BE UNDERSTOOD TO APPLY ALSO TO QUALIFIED EDUCATIONAL UNITS OR PROGRAMS WHERE APPROPRIATE.

1.3. PROVIDING PROFESSIONAL RESOURCES AND SERVICES THAT EXEMPLIFY AND STIMULATE EXCELLENCE.

1.4. SERVING AS AN AMPLIFIER AND MULTIPLIER OF MEMBER EFFORTS AND RESOURCES, SEEKING TO FOSTER GROWTH AND FLOURISHING THAT EMPHASIZES BIBLE ENGAGEMENT AND SPIRITUAL DEVELOPMENT IN COMMUNITY TO HELP STUDENTS TO ANSWER GOD'S CALL TO LIVE LIFE ON MISSION WITH HIM.

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

A SEPARATE AND INDEPENDENT COA EXERCISES AUTHORITY OVER ACCREDITATION STANDARDS, DECISIONS, POLICIES, PROCEDURES AND PEER REVIEW PROCESSES. THROUGH ITS STANDARDS AND PEER REVIEW ACCREDITATION PROCESS, THE COMMISSION IS RESPONSIBLE TO ENSURE INSTITUTIONAL QUALITY AND INTEGRITY AND TO SERVE AS A CATALYST TOWARD EXCELLENCE AMONG INSTITUTIONS IN ACCORD WITH THE ASSOCIATION'S EDUCATIONAL DISTINCTIVES.

ARTICLE III COMMISSION ON ACCREDITATION (COA)

SECTION 4. RESPONSIBILITIES

4.2 THE COA WILL ESTABLISH ITS OWN BUDGET INDEPENDENTLY OF REVIEW OR CONSULTATION WITH ANY OTHER ENTITY OR ORGANIZATION. AS PART OF THIS PROCESS, IT WILL ESTABLISH A SCHEDULE OF FEES RELATED TO ITS ACCREDITATION SERVICES. THE COMMISSION WILL PAY FAIR MARKET VALUE FOR ITS PROPORTIONATE SHARE OF PERSONNEL, SERVICES, EQUIPMENT AND FACILITIES THAT IT USES JOINTLY WITH THE ABHE MEMBERSHIP ASSOCIATION.

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2017
Open to Public Inspection

Name of the organization: ASSOCIATION FOR BIBLICAL HIGHER EDUCATION

Employer identification number: **-***5662

Part I — Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II — Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ ______

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ ______

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III — Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ ______

(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 Revenue included on Form 990, Part VIII, line 1 ▶ $ ______

b Assets included in Form 990, Part X ▶ $ ______

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

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

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

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

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

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

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

Part V **Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

a Board designated or quasi-endowment ▶ ______ %
b Permanent endowment ▶ ______ %
c Temporarily restricted endowment ▶ ______ %

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

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI **Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		72,240.	71,550.	690.
d Equipment		250,073.	223,646.	26,427.
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				27,117.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

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

1	Total revenue, gains, and other support per audited financial statements			1	1,664,377.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	1,664,377.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	9,640.		
c	Add lines 4a and 4b			4c	9,640.
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	1,674,017.

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

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

1	Total expenses and losses per audited financial statements			1	1,524,507.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	1,524,507.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	9,640.		
c	Add lines 4a and 4b			4c	9,640.
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	1,534,147.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

SOFTWARE SUBSCRIPTIONS

PART XII, LINE 4B - OTHER ADJUSTMENTS:

SOFTWARE SUBSCRIPTIONS

PART XI AND XII

PART XI:

LINE 4B - SOFTWARE SUBSCRIPTIONS

PART XII:

Part XIII Supplemental Information *(continued)*

LINE 4B - SOFTWARE SUBSCRIPTIONS

SCHEDULE J (Form 990)

Department of the Treasury Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization: ASSOCIATION FOR BIBLICAL HIGHER EDUCATION

Employer identification number: **-***5662

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (such as, maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☐ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

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

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organization:
Do not list any individuals that aren't 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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation (i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(C) Retirement and other deferred compensation	(D) Nontaxable benefits
(1) RALPH E. ENLOW, JR	(i)	100,329.	0.	0.	0.	0.
PRESIDENT	(ii)	0.	0.	0.	0.	56,200.
	(i)					
	(ii)					
	(i)					
	(ii)					
	(i)					
	(ii)					
	(i)					
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	(ii)					
	(i)					
	(ii)					
	(i)					
	(ii)					
	(i)					
	(ii)					

Part III Supplemental Information

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

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization	Employer identification number
ASSOCIATION FOR BIBLICAL HIGHER EDUCATION	**-***5662

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

POSTSECONDARY EDUCATIONAL INSTITUTIONS AND WITH OTHERS INVESTED IN SERIOUS BIBLE LEARNING THAT SHAPES A LIFE OF GODLY INFLUENCE AND SERVICE TO THE MOST EFFECTIVE MEANS FOR MATURING, THRIVING, AND SUSTAINING.

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

THRIVING, AND SUSTAINING.

FORM 990, PART VI, SECTION A, LINE 6:

ARTICLE IV ASSOCIATION MEMBERSHIP

MEMBERSHIP IN THE ASSOCIATION IS AVAILABLE SUBJECT TO THE CATEGORIES AND CONDITIONS ENUMERATED BELOW. MEMBERSHIP MAY BE EXTENDED TO:

1.1 POSTSECONDARY INSTITUTIONS WHICH ARE COMPATIBLE WITH THE ASSOCIATION'S MISSION, CONFORM TO THE ASSOCIATION'S TENETS OF FAITH, AND HAVE BEEN GRANTED ACCREDITED OR PREACCREDITED (CANDIDATE) STATUS BY THE COA (C.F., ARTICLE VI).

1.2 POSTSECONDARY INSTITUTIONS WHICH ARE COMPATIBLE WITH THE ASSOCIATION'S MISSION, CONFORM TO THE ASSOCIATION'S TENETS OF FAITH, AND HAVE ONE OR MORE PROGRAMS THAT HAVE BEEN GRANTED PROGRAMMATIC ACCREDITATION BY THE COA (C.F., ARTICLE VI).

1.3 POSTSECONDARY INSTITUTIONS WHICH ARE COMPATIBLE WITH THE ASSOCIATION'S MISSION, CONFORM TO THE ASSOCIATION'S TENETS OF FAITH, AND ARE RECOGNIZED BY A CANADIAN PROVINCIAL AUTHORITY OR ACCREDITED BY A USDE- OR CHEA-RECOGNIZED ACCREDITOR.

Name of the organization ASSOCIATION FOR BIBLICAL HIGHER EDUCATION	Employer identification number **-***5662

FORM 990, PART VI, SECTION A, LINE 7A:

ARTICLE VI BOARD OF DIRECTORS

THE BOARD OF DIRECTORS SHALL BE COMPOSED OF TEN (10) MEMBER INSTITUTION REPRESENTATIVES ELECTED BY ASSOCIATION MEMBER PRESIDENTS (C.F., ARTICLE IV), A MAJORITY OF WHICH MUST REPRESENT COA-ACCREDITED MEMBER INSTITUTIONS (C.F., ARTICLE IV, SECTION 1.1), AND UP TO EIGHT (8) PUBLIC MEMBERS ELECTED BY THE BOARD. IT SHALL BE RESPONSIBLE TO EXERCISE FIDUCIARY, STRATEGIC, AND GENERATIVE LEADERSHIP IN PURSUIT OF THE ASSOCIATION'S MISSION; TO LEAD IN THE ADVANCEMENT AND RESOURCING OF THE ASSOCIATION'S MISSION; AND TO ESTABLISH POLICIES, PARAMETERS, AND PLANS TO WHICH THE ASSOCIATION PRESIDENT IS ACCOUNTABLE. THE BOARD'S COMPOSITION SHALL REFLECT AS FULLY AS POSSIBLE THE ASSOCIATION'S NATIONAL, THEOLOGICAL, ECCLESIASTICAL, ENROLLMENT, GENDER, AND ETHNIC DIVERSITY.

SECTION 3. PURPOSES AND PREROGATIVES

3.1. COA. THE COA DELEGATE ASSEMBLY SHALL ELECT NOT LESS THAN TWELVE (12) OR MORE THAN EIGHTEEN (18) COA MEMBERS TO SERVE 4-YEAR TERMS OF OFFICE ON A ROTATING BASIS, IN ACCORDANCE WITH CORRESPONDING BYLAWS.

ARTICLE II PRESIDENT

SECTION 1. SELECTION

1.1. A PRESIDENT SHALL BE ENGAGED BY THE BOARD OF DIRECTORS, SUBJECT TO RATIFICATION BY THE ASSOCIATION MEMBERSHIP, TO SERVE AS THE ASSOCIATION'S CHIEF EXECUTIVE OFFICER. WHEN THE POSITION BECOMES VACANT, THE BOARD SHALL APPOINT A SEARCH COMMITTEE TO DEVELOP AND DISSEMINATE APPROPRIATE CRITERIA, SOLICIT AND SCREEN NOMINATIONS, AND RECOMMEND QUALIFIED CANDIDATES TO THE BOARD, WHICH SHALL, IN TURN, PRESENT ONE CANDIDATE TO THE ASSOCIATION'S MEMBER INSTITUTIONS FOR RATIFICATION BY TWO-THIRDS MAJORITY VOTE.

ARTICLE V PRESIDENTIAL CONGRESS

THE ASSOCIATION'S PRESIDENTIAL CONGRESS WILL BE COMPRISED OF THE PRESIDENT

Name of the organization ASSOCIATION FOR BIBLICAL HIGHER EDUCATION

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(I.E., CHIEF EXECUTIVE OFFICER) OF EACH MEMBER INSTITUTION, WHO SERVES AS THE SOLE INSTITUTIONAL REPRESENTATIVE TO THIS BODY WITHOUT PROXY. THE PRESIDENTIAL CONGRESS SHALL HAVE THE FOLLOWING PREROGATIVES:

1.1. BOARD MEMBER ELECTION. BOARD MEMBERS REPRESENTING MEMBER INSTITUTIONS WILL BE ELECTED BY A MAJORITY VOTE OF ELIGIBLE PRESIDENTIAL CONGRESS MEMBERS, IN KEEPING WITH TERMS AND CONDITIONS SPECIFIED IN ARTICLE VI BELOW.

1.2. CONSTITUTION/BYLAWS AMENDMENTS. AMENDMENTS TO THE CONSTITUTION AND BYLAWS WILL BE UNDERTAKEN BY THE PRESIDENTIAL CONGRESS SUBJECT TO PROVISIONS OF THIS CONSTITUTION (ARTICLE IX) AND BYLAWS (ARTICLE VIII).

1.3. MEMBER INSTITUTION COMMITTEE. THE PRESIDENTIAL CONGRESS WILL DESIGNATE A MEMBERSHIP COMMITTEE OF NO LESS THAN FIVE (5) OF ITS MEMBERS TO REVIEW AND ACT UPON INSTITUTIONAL APPLICATIONS FROM NON-COA ACCREDITED INSTITUTIONS FOR ASSOCIATION MEMBERSHIP. MEMBERSHIP WILL BE GRANTED TO SUCH INSTITUTIONS FOR FIVE (5) YEARS INITIALLY AND, THEREAFTER, FOR 10 YEARS. POLICIES AND PROCEDURES WILL ENSURE INSTITUTIONAL COMPATIBILITY WITH THE ASSOCIATION'S STATED TENETS OF FAITH, PURPOSES, AND DISTINCTIVES.

FORM 990, PART VI, SECTION A, LINE 7B:

SECTION 3. PURPOSES AND PREROGATIVES

3.2. ACCREDITATION STANDARDS. THE COA DELEGATE ASSEMBLY SHALL RATIFY PROPOSALS OF THE COA TO ESTABLISH AND/OR AMEND ACCREDITATION STANDARDS AND RELATED POLICIES, IN ACCORDANCE WITH CORRESPONDING BYLAWS

ARTICLE V PRESIDENTIAL CONGRESS

THE ASSOCIATION'S PRESIDENTIAL CONGRESS WILL BE COMPRISED OF THE PRESIDENT (I.E., CHIEF EXECUTIVE OFFICER) OF EACH MEMBER INSTITUTION, WHO SERVES AS THE SOLE INSTITUTIONAL REPRESENTATIVE TO THIS BODY WITHOUT PROXY. THE PRESIDENTIAL CONGRESS SHALL HAVE THE FOLLOWING PREROGATIVES:

Name of the organization ASSOCIATION FOR BIBLICAL HIGHER EDUCATION

Employer identification number **-***5662

1.1. BOARD MEMBER ELECTION. BOARD MEMBERS REPRESENTING MEMBER INSTITUTIONS WILL BE ELECTED BY A MAJORITY VOTE OF ELIGIBLE PRESIDENTIAL CONGRESS MEMBERS, IN KEEPING WITH TERMS AND CONDITIONS SPECIFIED IN ARTICLE VI BELOW.

1.2. CONSTITUTION/BYLAWS AMENDMENTS. AMENDMENTS TO THE CONSTITUTION AND BYLAWS WILL BE UNDERTAKEN BY THE PRESIDENTIAL CONGRESS SUBJECT TO PROVISIONS OF THIS CONSTITUTION (ARTICLE IX) AND BYLAWS (ARTICLE VIII).

1.3. MEMBER INSTITUTION COMMITTEE. THE PRESIDENTIAL CONGRESS WILL DESIGNATE A MEMBERSHIP COMMITTEE OF NO LESS THAN FIVE (5) OF ITS MEMBERS TO REVIEW AND ACT UPON INSTITUTIONAL APPLICATIONS FROM NON-COA ACCREDITED INSTITUTIONS FOR ASSOCIATION MEMBERSHIP. MEMBERSHIP WILL BE GRANTED TO SUCH INSTITUTIONS FOR FIVE (5) YEARS INITIALLY AND, THEREAFTER, FOR 10 YEARS. POLICIES AND PROCEDURES WILL ENSURE INSTITUTIONAL COMPATIBILITY WITH THE ASSOCIATION'S STATED TENETS OF FAITH, PURPOSES, AND DISTINCTIVES.

ARTICLE IV COA DELEGATE ASSEMBLY

SECTION 1. DELEGATES

1.1. COA ACCREDITED AND PREACCREDITED (CANDIDATE) INSTITUTIONS SHALL BE ENTITLED TO REPRESENTATION AT COA DELEGATE ASSEMBLY MEETINGS ON THE FOLLOWING BASIS:

1.1.1. ONE DELEGATE FOR EACH INSTITUTION HOLDING COA PROGRAMMATIC ACCREDITATION.

1.1.2. ONE DELEGATE FOR EACH INSTITUTION HOLDING COA INSTITUTIONAL ACCREDITATION OR CANDIDATE STATUS WITH STUDENT ENROLLMENT OF 200 OR LESS.

1.1.3. TWO DELEGATES FOR EACH INSTITUTION HOLDING COA INSTITUTIONAL ACCREDITATION OR CANDIDATE STATUS WITH STUDENT ENROLLMENT OF 201 TO 400.

1.1.4. THREE DELEGATES FOR EACH INSTITUTION HOLDING COA INSTITUTIONAL ACCREDITATION OR CANDIDATE STATUS WITH STUDENT ENROLLMENT OF MORE THAN 400.

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SECTION 2. VOTING PRIVILEGES

2.1. EACH DELEGATE SHALL HAVE ONE VOTE. PROXY VOTING SHALL NOT BE PERMITTED.

2.3. CANDIDATE INSTITUTION DELEGATES SHALL HAVE THE PRIVILEGE OF DISCUSSION FROM THE FLOOR AND OF VOTING BY ACCLAMATION. THEY SHALL NOT EXERCISE THE PRIVILEGE OF NOMINATING OR VOTING ON OFFICERS OR OF VOTING BY BALLOT OR ON AMENDMENTS TO THE CONSTITUTION OR BYLAWS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE ADMINISTRATION WILL ENSURE ACCURATE ANNUAL COMPLETION AND TIMELY FILING OF IRS FORM 990. THE COMPLETED FORM WILL BE CIRCULATED TO ALL MEMBERS OF THE BOARD OF DIRECTORS FOR REVIEW. BOARD MEMBER QUESTIONS AND CONCERNS RELATIVE TO IRS FORM 990 REPRESENTATIONS WILL BE DIRECTED TO THE ADMINISTRATION VIA THE BOARD CHAIR WITHIN 30 DAYS OF CIRCULATION.

FORM 990, PART VI, SECTION B, LINE 12C:

POLICY ON ETHICAL PRACTICES

COMMISSION ON ACCREDITATION (COA) PRACTICES

1. ABHE'S COA CONSIDERS FOR ACCREDITATION ONLY THOSE INSTITUTIONS AND PROGRAMS THAT HAVE AS THEIR PRIMARY PURPOSE THE PREPARATION OF STUDENTS FOR CHRISTIAN MINISTRIES.

2. ABHE'S COA CONSIDERS AN INSTITUTION OR PROGRAM ONLY UPON THE REQUEST OF ITS CHIEF ADMINISTRATIVE OFFICER AND PERMITS THE WITHDRAWAL OF THE REQUEST AT ANY TIME PRIOR TO ACTION BY THE COA.

3. ABHE'S COA SELECTS EVALUATION TEAM MEMBERS ON THE BASIS OF THEIR COMPETENCE AS EDUCATORS, THEIR ABILITY TO ASSESS PROGRAMS OF BIBLICAL HIGHER EDUCATION, AND THEIR ACCEPTABILITY TO THE INSTITUTION OR PROGRAM TO BE EVALUATED. NO INDIVIDUAL CAN SERVE AS BOTH CONSULTANT AND EVALUATOR FOR

Name of the organization ASSOCIATION FOR BIBLICAL HIGHER EDUCATION

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AN INSTITUTION OR PROGRAM DURING A GIVEN CYCLE OF ACCREDITATION.

4. ABHE'S COA FOLLOWS SOUND EVALUATION PROCEDURES THAT ENSURE: (1) THOROUGHNESS AND ACCURACY IN THE SECURING OF INFORMATION, (2) GOOD COMMUNICATION AT EVERY POINT AMONG ALL PARTIES INVOLVED IN THE PROCESS, (3) DUE REGARD FOR THE PROTECTION OF AN INSTITUTION WITH RESPECT TO THE CONFIDENTIALITY OF DOCUMENTS AND REPORTS, (4) ETHICAL AND PROFESSIONAL PRACTICES OF EVALUATORS DURING, PRECEDING, AND FOLLOWING THE VISIT, (5) NON-ACCEPTANCE OF HONORARIA BY COA REPRESENTATIVES FROM AN INSTITUTION (EXCEPT FOR SCHEDULED FEES) DURING AN INSTITUTION'S OR PROGRAM'S ACCREDITATION PROCESS, (6) EXPEDITIOUS HANDLING OF STEPS IN THE ACCREDITATION PROCESS, (7) AN ABSENCE OF CONFLICTS OF INTEREST WITHIN DECISION-MAKING BODIES, (8) PROMPT NOTIFICATION OF COMMISSION ACTIONS ON MEMBERSHIP STATUS, INCLUDING THE REASONS FOR ACTION, AND (9) COMPLETE AND ACCURATE RECORDS, INCLUDING AT LEAST THE LAST FULL REVIEW, OF THE ACCREDITATION PROCESS OF EACH INSTITUTION OR PROGRAM AND ALL ACTIONS TAKEN REGARDING ITS STATUS WITH THE COA.

5. ABHE'S COA SEEKS TO CONDUCT ITS ACTIVITIES WITH A VIEW TO ECONOMY OF OPERATION AND REASONABLE COST TO ITS INSTITUTIONS.

6. ABHE'S COA AVOIDS SHOWING FAVORITISM IN THE ENDORSEMENT OF VENDORS SEEKING ENTRY INTO THE BIBLICAL HIGHER EDUCATION MARKET. THE ASSOCIATION RESERVES THE RIGHT TO INFORM ITS MEMBERS OF ADVANTAGEOUS SERVICES AND PRODUCTS.

ABHE, COMMISSION ON ACCREDITATION MANUAL, POLICY ON THE ASSIGNMENT OF PRIMARY AND SECONDARY READERS

CASES TO BE CONSIDERED BY THE COMMISSION ON ACCREDITATION (COA) AS A WHOLE WILL BE ASSIGNED TO BOTH A PRIMARY AND A SECONDARY READER. THIS PROCEDURE ENABLES A DIVISION OF LABOR AND ASSURES OBJECTIVITY. IT ALSO PROVIDES FOR THOROUGHNESS, THE OPPORTUNITY FOR A SECOND OPINION, AND A BACKUP, GIVEN THE

Name of the organization ASSOCIATION FOR BIBLICAL HIGHER EDUCATION | Employer identification number **-***5662

UNFORESEEN ABSENCE OF THE PRIMARY READER.

TO ASSURE OBJECTIVITY, ENHANCE FAIRNESS, AND AVOID A CONFLICT OF INTEREST, PRIMARY AND SECONDARY READERS WILL NOT BE ASSIGNED TO A PARTICULAR INSTITUTION IN THE FOLLOWING CIRCUMSTANCES:

CURRENT SERVICE AT AN INSTITUTION WITH THE SAME DENOMINATIONAL/FELLOWSHIP AFFILIATION

CURRENT SERVICE AT AN INSTITUTION WITH THE SAME GEOGRAPHICAL BASE OF CONSTITUENCY

PREVIOUS EMPLOYMENT AS FACULTY OR STAFF WITHIN THE PAST TEN YEAR

PREVIOUS SERVICE AS A BOARD MEMBER WITHIN THE PAST TEN YEARS

PREVIOUS SERVICE AS A CONSULTANT OR TEAM MEMBER WITHIN THE PAST FIVE YEARS

PREVIOUS SERVICE AS A READER (PRIMARY OR SECONDARY) FOR A MEETING OF THE FULL COA WITHIN A TWO YEAR PERIOD

ACCEPTANCE OF SUBSTANTIVE GIFTS OR HONORARIA FOR SELF OR SPOUSE APART FROM SCHEDULED FEES DURING THE ACCREDITATION PROCESS, INCLUDING ANY APPEALS PROCESSES

PREVIOUS ATTENDANCE AT OR GRADUATION FROM AN INSTITUTION BEING CONSIDERED

SUBMISSION OF AN APPLICATION FOR EMPLOYMENT TO AN INSTITUTION WITHIN THE PAST FIVE YEARS

ANY SITUATION THAT COULD AFFECT AN INDIVIDUAL'S ABILITY TO BE IMPARTIAL

COMMISSIONERS WILL FURTHER AGREE TO RECUSE THEMSELVES FROM CONSIDERATION OF ANY INSTITUTION WHERE THEY ARE AWARE OF A POTENTIAL CONFLICT OF INTEREST. RECUSAL MEANS THAT THE COMMISSIONER WILL DECLARE A RECUSAL BEFORE DISCUSSION BEGINS, LEAVE THE TABLE, AND AVOID PARTICIPATING IN ANY DISCUSSION RELATED TO THE INSTITUTION OR THE DECISION THAT THE COA MAKES RELATIVE TO THE INSTITUTION UNDER CONSIDERATION. ONLY ONE READER WILL BE ASSIGNED TO COMMITTEE DELIBERATIONS.

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Employer identification number **-***5662

FORM 990, PART VI, SECTION B, LINE 15:

PRESIDENT: THE PRESIDENT'S SALARY AND BENEFITS WILL BE DETERMINED BY THE BOARD OF DIRECTORS. THE BOARD WILL SEEK TO COMPENSATE THE PRESIDENT AT A THRESHOLD LEVEL AT LEAST EQUAL TO THE AVERAGE MEMBER COLLEGE PRESIDENT'S SALARY IN THE 400-599 FTE ENROLLMENT CATEGORY. ADDITIONAL CONSIDERATION WILL BE GIVEN FOR MERIT AND LONGEVITY. THE CHAIR WILL FACILITATE THE PRESIDENT'S COMPENSATION REVIEW ON AN ANNUAL BASIS. THE EXECUTIVE COMMITTEE IS RESPONSIBLE TO RECOMMEND ANNUAL COMPENSATION ADJUSTMENTS.

DIRECTORS: THE COMMISSION ON ACCREDITATION IS RESPONSIBLE TO ESTABLISH, PUBLISH IN ITS MANUAL,AND IMPLEMENT IN ITS ANNUAL BUDGET A POLICY REGARDING COMPENSATION OF ITS DIRECTOR AND OTHER COA PROFESSIONAL STAFF. THE PRESIDENT IS RESPONSIBLE TO WORK WITH THE COA TO ENSURE THAT ITS COMPENSATION POLICIES AND PRACTICES ARE CONSISTENT WITH THE ASSOCIATION'S EXECUTIVE COMPENSATION PRINCIPLES AND PARAMETERS.

FORM 990, PART VI, SECTION C, LINE 19:

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, FINANCIAL STATEMENTS AND PRESIDENT'S ANNUAL REPORT ARE AVAILABLE ON THE ORGANIZATIONS WEBSITE AND UPON REQUEST.