

# **Bethlehem Bible College**

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# **Bethlehem Bible College**

- aka Shepherd Society
- New Braunfels, TX
- ⇔ www.bethbc.edu
- (830)708-7444



View GuideStar Profile



Platinum Transparency 2024 Candid.

### **MISSION**

The mission of Bethlehem Bible Co is to promote the interests and mission of Bethlehem Bible College, Occupied Palestinian Territories, raise and process funds to be used for the college, and increase public awareness about the college.

The vision of Bethlehem Bible College (Palestine) is to work toward a society built on the Word of God and the values of love, mercy, justice, and truth.

The mission of Bethlehem Bible College (Palestine): We are a Palestinian Christian Evangelical university college that works in the service of, with, and through the Palestinian community and aims to prepare potential leaders in Palestine and the world and participate in promoting a Palestinian Christian theology locally and internationally.

### EIN

26-0747442

### **RULING YEAR**

2008

### IRS SUBSECTION

501(c)(3) Public Charity

### **FOUNDING YEAR**

2007

### **MAIN ADDRESS**

614-C South Bus IH 35 NEW BRAUNFELS, TX 78130

### **AFFILIATION TYPE**

Independent Organization

### CONTACT

Steve Smith, Executive Director (830) 708-7444 info@bethbcusa.org

### **PRESIDENT**

Bart DenBoer

### **BOARD CHAIR**

Bart Den Boer

### **SUBJECT AREA**

Education

Religion

Human services

### **NTEE Code**

Fund Raising and/or Fund Distribution (B12)

Fund Raising and/or Fund Distribution (X12)

Fund Raising and/or Fund Distribution (P12)

### **PROGRAMS**

# 1. Support Bethlehem Bible College through Fundraising and Awareness

Population(s) served: Adults

### 2. Theological Education in the Middle East

Population(s) served: Christians, Academics

### 3. Humanitarian Assistance

**Population(s) served:**People of Middle Eastern descent, Economically disadvantaged people, Victims of conflict and war, Unemployed people, Refugees and displaced people

### **POPULATIONS SERVED**

- 1. Adults
- 2. People of Middle Eastern descent
- 3. Christians
- 4. Economically disadvantaged people
- 5. Academics

### **COMPLIANCE**

- ✓ IRS Pub 78 Verified as of March 2024
- ✓ IRS BMF 509(a) (1) as of March 12, 2024
- ✓ A-133 Audit Required/Performed?
- ✓ Conflict of Interest Policy
- ✓ Written whistleblower policy

Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)

### TRANSPARENCY MEASURES

- ✓ Board Practices Reported?
- X Diversity Data Reported?
- 8 Number of Independent Board Members

# Programs & Results

### **PROGRAMS**

**GUIDESTAR PRO REPORT** 

Source: Self-Reported by Organization, March 2024

# Support Bethlehem Bible College through Fundraising and Awareness

### Population(s) Served:

General/Unspecified

The mission of Bethlehem Bible Co (US) is to promote the interests and mission of Bethlehem Bible College, raise and process funds to be used for the college, and increase public awareness about the college.

### Theological Education in the Middle East

### Population(s) Served: n/a

Programs of Bethlehem Bible College (Palestine):

- MA Degree in Theology in the Public Square
- Arabic (available online)
- MA Degree and Certificate in Peace & Justice in the Palestinian Context English (online)
- BA Degree and Diploma in Biblical Studies -Arabic (available online)
- Diploma Degree in Tour Guiding English
- Professional Diploma in Hebrew Language
- Community training

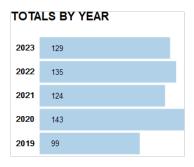
### **Humanitarian Assistance**

### Population(s) Served: n/a

Through the Shepherd Society, Bethlehem Bible College helps meet the needs of lowincome families in the Bethlehem region with food, medical assistance, and job creation.

### **RESULTS**

### Number of students enrolled



**Population(s) Served:** No target populations selected

**Related program:** Theological Education in the Middle East

**Notes:** Includes fall and spring semesters in all programs.

GUIDESTAR PRO REPORT

March 28, 2024 www.guidestar.org Bethlehem Bible College

### **CHARTING IMPACT**

### What is the organization aiming to accomplish?

The overall strategic goal of Bethlehem Bible College is to contribute to equipping Christian leaders in Palestine and Israel and promoting Palestinian theology locally and internationally.

Our specific objectives for the period 2022-26 are:

- 1: To offer enhanced contextual and authentic academic research, theological resources, and training platforms.
- 2: To improve our socioeconomic, educational, and spiritual service provision.
- 3: To strengthen our working environment, including effective institutional and human capacity development.
- 4: To increase financial sustainability through income generation.

Bethlehem Bible College also focuses on creating societal changes at different levels. Changes are created mainly by investing in promoting Palestinian theology on national and international levels and empowering local Christian leadership in the community to embrace and lead into the future. We seek to be a learning organization that is led by quality, informed, and daring leadership with a shared vision between all its staff, governing bodies, and target groups.

### What are the organization's key strategies for making this happen?

Our work toward quality education aims to provide quality academic degrees, mainly in theology-related subjects, and to serve as an academic resource center for enhancing contextual and authentic Palestinian theology on the national and international levels. Our academic program seeks to realize the following:

- Providing quality academic degrees for Palestinian and international students.
- Publishing research and academic papers as recognized and trustworthy sources of information.
- Convening distinguished internationally and locally targeted theological conferences.

Our work toward gender equality is incorporated into our organization's core values: "Bethlehem Bible College provides equal employment and educational opportunities, rights, and benefits for both females and males. The College advocates for women's leadership roles within the church and the community and is committed to women's active involvement in all aspects of life." We have a Women's Ministry dedicated to enabling women to understand their inherent worth and value and encouraging them to take their rightful place in the family, church, and society.

Bethlehem Bible College formed the Bethlehem Institute of Peace and Justice to encourage peace, justice, and strong institutions. Local and international students are invited to the courses Peacemaking and Justice in the Palestinian Context (1 and 2), which are part of a joint MA Program in Peace and Justice with St. Stephen's University in New Brunswick, Canada. The Institute also offers various local seminars, study programs, and books.

### What are the organization's capabilities for doing this?

Bethlehem Bible College was founded in 1979. It is the first and only indigenous academic institute specializing in biblical studies in Palestine. The college was founded by and is governed by Palestinians, and the academic staff today is 100% Palestinian. This allowed the college to formulate a distinct contextual theological identity.

- 1 The context in which the college operates today is diverse and intertwined. The college exists in a Palestinian context and has developed a theological framework that engages with this context and deals with themes like the occupation, justice, and peacemaking. This is reflected primarily in the curriculum, in addition to workshops, publications and videos that deal with these themes.
- 2 The same applies to working in a Muslim context. The college addresses interreligious relations and dynamics in several ways and

engages with its Muslim neighbors and Islamic beliefs, as well.

- 3 Third, the College exists and offers its service as an evangelical college within a multi-denominational Christian community. The college has had, from its beginning, an evangelical identity but has developed over the years to incorporate all positions and even include faculty from different faith traditions without compromising its evangelical identity. Many of the graduates today work as schoolteachers teaching religious education to students from all church backgrounds.
- 4 The college is an evangelical voice within the global evangelical/Protestant world and has advocated a much-needed Palestinian Christian perspective among Palestinian circles. The Christ at the Checkpoint Conference and the literature that came out of the Bible College have shaped the positions of many evangelicals around the world.
- 5 The college also enjoys a good position among other Arab seminaries/Bible schools. It played a leading role in establishing the Middle East and North Africa Association of Theological Education (MENATE), which is an accrediting body and a space for theological engagement with the Arab world. In addition, through the online program, we are reaching and shaping the thinking of many Christian leaders in the Arab world and the diaspora. Including themes like peacemaking, social engagement, and Christian Zionism, which are distinguished features of Palestinian theology, is an important contribution of these activities. As an academic institution in the Palestinian matrix of higher education, the College provides a unique Christian voice and contribution through its conferences and publications.
- 6 Finally, the college today plays an important role among the many theological centers in historic Palestine, most of which are led by expatriates. The college played a leading role in establishing the Theological Ecumenical Network in the Holy Land (TENHL). The network facilitates theological discussions that engage with the reality on the ground, which is not common in these institutes.

### What have and haven't they accomplished so far?

Bethlehem Bible College has graduated over 400 men and women from Palestine, Israel, and around the world. Graduates have entered prominent positions in various churches, educational institutions, businesses, and government agencies.

Bethlehem Bible College enjoys a good reputation due to its strong values and professionalism. On the local level it is well-known and has good connections internationally. It is strategically located in Bethlehem and has well-equipped facilities, which prompt it to provide diversified and comprehensive services. The college faculty and staff are dedicated and have a long and accumulated experience and are thus able to conduct effective planning and develop action plans. The college provides degrees, diplomas, and courses at affordable fees and has a multitude of accredited programs. It also excels in follow-up with parents and students and has an outreach program and a unique and impressive department for women through the Women's Ministry, which seeks to create a positive movement and gender equality.

The college is strategically located in Bethlehem and has a deep-rooted connection with Christianity. It is a member of global and local networks and has strong ties with them, which enables it to focus on the Arab audience regionally and worldwide. The college's work also embodies international trends. Many social challenges and problems in Palestinian society indicate the need for the work Bethlehem Bible College implements.

# Financials

FISCAL YEAR START: 01/01 FISCAL YEAR END: 12/31

✓ Financials audited by an independent accountant

### **FINANCIALS QUICK VIEW**

Total revenue, gains, and other support per audited financial statements	\$1,516,641
Total expenses and losses per audited financial statements	\$1,330,747
Surpluses in last 5 years	4
Negative Net Assets in past 5 years	0

Created in Partnership with



# **Financial Trends Analysis**

### **Business Model Indicators**

Profitability	2018	2019	2020	2021	2022
Unrestricted surplus (deficit) before depreciation	\$50,755	\$119,278	\$187,702	\$163,841	\$190,490
As a % of expenses	4.7%	10.6%	18.5%	12.6%	14.3%
Unrestricted surplus (deficit) after depreciation	\$50,755	\$119,278	\$187,702	\$163,841	\$190,490
As a % of expenses	4.7%	10.6%	18.5%	12.6%	14.3%
Revenue Composition					
Total revenue (unrestricted & restricted)	\$1,139,747	\$1,238,239	\$1,200,957	\$1,302,204	\$1,528,614
Total revenue, % change over prior year	12.1%	8.6%	-3.0%	8.4%	17.4%
Program services revenue	11.3%	1.6%	4.3%	4.8%	0.0%
Membership dues	0.0%	0.0%	0.0%	0.0%	0.0%
Investment income	0.1%	0.1%	0.1%	0.0%	0.3%
Government grants	0.0%	0.0%	0.0%	0.0%	0.0%
All other grants and contributions	88.6%	98.3%	95.7%	95.1%	99.7%
Other revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Expense Composition					
Total expenses before depreciation	\$1,088,992	\$1,120,639	\$1,013,255	\$1,304,305	\$1,330,747
Total expenses, % change over prior year	0.0%	2.9%	-9.6%	28.7%	2.0%
Personnel	5.5%	2.1%	2.4%	1.8%	1.8%
Professional Fees	3.9%	3.7%	4.3%	3.3%	3.7%
Occupancy	0.0%	0.0%	0.0%	0.0%	0.0%
Interest	0.0%	0.0%	0.0%	0.0%	0.0%
Pass-Through	77.8%	90.3%	90.6%	93.3%	92.1%
All other expenses	12.9%	3.8%	2.8%	1.5%	2.4%

# **Financial Trends Analysis, continued**

### **Moving Toward Full Cost Coverage**

Full Cost Components (estimated)	2018	2019	2020	2021	2022
Total Expenses (after depreciation)	\$1,088,992	\$1,120,639	\$1,013,255	\$1,304,305	\$1,330,747
One Month of Savings	\$90,749	\$93,387	\$84,438	\$108,692	\$110,896
Debt Principal Repayment	\$0	\$0	\$0	\$0	\$0
Fixed Asset Additions	\$0	\$0	\$0	\$0	\$0
Total Full Costs (estimated)	\$1,179,741	\$1,214,026	\$1,097,693	\$1,412,997	\$1,441,643

### **Capital Structure Indicators**

Liquidity					
Months of cash	4.1	5.2	7.4	6.8	6.6
Months of cash and investments	4.1	5.2	8.0	7.7	7.7
Months of estimated liquid unrestricted net assets	4.0	5.2	8.0	7.7	7.7
Balance Sheet Composition					
Cash	\$370,857	\$486,715	\$623,948	\$737,598	\$729,686
Investments	\$0	\$0	\$51,152	\$101,299	\$128,389
Receivables	\$0	\$0	\$0	\$0	\$0
Gross land, buildings, and equipment (LBE)	\$0	\$0	\$0	\$0	\$0
Accumulated depreciation (% of LBE)	0.0%	0.0%	0.0%	0.0%	0.0%
Liabilities (as % of assets)	1.0%	0.1%	0.2%	0.1%	0.0%
Unrestricted net assets	\$0	\$0	\$0	\$0	\$857,881
Temporarily restricted net assets	\$0	N/A	N/A	N/A	N/A
Permanently restricted net assets	\$0	N/A	N/A	N/A	N/A
Total restricted net assets	\$0	\$0	\$0	\$0	\$0
Total net assets	\$367,106	\$486,384	\$674,086	\$837,927	\$857,881

## **Key Data Checks**

Material Data Errors	2018	2019	2020	2021	2022
	No	No	No	No	No

Note: This issue is relevant to a small number of organizations: The nonprofit subject(s) of this report may have affiliates. The Form 990 data may not include information about any or all potential affiliates. If an organization does have affiliates and these affiliates have substantial financial activity, the financial data in this report may not present a comprehensive picture of the nonprofit's financial condition. Please consult the 990s of any potentially related affiliates for additional information.

- ☑ <u>'Key Revenue & Expense Data from Form 990'</u>
- 'Key Balance Sheet Data from Form 990'

# Operations

Source: Self-Reported by Organization, March 2024

### **PRESIDENT**

**GUIDESTAR PRO REPORT** 

### Bart DenBoer

### ☑ LinkedIn profile

Bart Den Boer is a retired educator living in Holland, MI. He is married to Patricia and has three grown children and eight grandchildren. In addition to his undergraduate degree from Calvin University, he has Master's Degrees from Western Michigan University in both Education and Educational Leadership. During his career, he taught at multiple levels, from elementary school through university, and served in various leadership capacities, from building principal through superintendent/head of school. Currently, Bart serves as Board President of Bethlehem Bible Co (US) and Executive Director of Kairos West Michigan, a community organization working to ensure equal human rights for all the peoples of Israel-Palestine. He leads biblical study tours of Israel-Palestine and enjoys hiking, biking, pickleball, and traveling the world.

#### NUMBER OF EMPLOYEES

Source: IRS Form 990



### **BOARD CHAIR**

### Bart Den Boer

#### **BOARD MEMBERS**

Bart Den Boer

### Scott Tjernagel

River City Vineyard Church

### Mary-Floye Federer

First Presbyterian of Houston

### Bishara Awad

Bethlehem Bible College

### Safy Jacob

Evangelical Covenant Church

### **Darrell Cates**

United Methodist Foundation

### Angela Brown

Perfecting Ministries

### Jack Sara

Bethlehem Bible College

### Darlene Anderson

Serve Globally

Name	Title	Compensation	Other	Related
Bishara Awad	DIRECTOR	\$24,000	\$0	\$0
Darlene Anderson	DIRECTOR	\$0	\$0	\$0
Darrell Cates	DIRECTOR	\$0	\$0	\$0
Jack Sara	DIRECTOR	\$0	\$0	\$0
Mary-floye Federer	DIRECTOR	\$0	\$0	\$0
Safy Jacob	DIRECTOR	\$0	\$0	\$0
Angela Bron	VICE-CHAIRMAN	\$0	\$0	\$0
Bart Den Boer	CHAIRMAN	\$0	\$0	\$0
Scott Tjernagel	SECRETARY	\$0	\$0	\$0
Steve Smith	EXECUTIVE DIRECTRO	\$0	\$0	\$0

Name	Title	Compensation	Other	Related
Bart Den Boer	Chairman	\$0	\$0	\$0
Scott Tjernagel	Secretarty	\$0	\$0	\$0
Darrell Cates	Director	\$0	\$0	\$0
Jack Sara	Director	\$0	\$0	\$0
Mary-floye Federer	Director	\$0	\$0	\$0
Safy Jacob	Director	\$0	\$0	\$0
Angela Brown	Director	\$0	\$0	\$0

Name	Title	Compensation	Other	Related
Bart Den Boer	Chairman	\$0	\$0	\$0
Scott Tjernagel	Secretarty	\$0	\$0	\$0
Darrell Cates	Director	\$0	\$0	\$0
Jack Sara	Director	\$0	\$0	\$0
Michael Bataraseh	Director	\$0	\$0	\$0
Mary-floye Federer	Director	\$0	\$0	\$0
Safy Jacob	Director	\$0	\$0	\$0
Angela Brown	Director	\$0	\$0	\$0

Name	Title	Compensation	Other	Related
Bishara Awad	Director	\$24,000	\$0	\$0
Bart Den Boer	Chairman	\$0	\$0	\$0
Scott Tjernagel	Secretary	\$0	\$0	\$0
Darrell Cates	Director	\$0	\$0	\$0
Michael Batarseh	Director	\$0	\$0	\$0
Jack Sara	Director	\$0	\$0	\$0
Mary-floye Federer	Director	\$0	\$0	\$0
Safy Jacob	Director	\$0	\$0	\$0

Name	Title	Compensation	Other	Related
Bishara Awad	Director	\$60,000	\$0	\$0
Bart Den Boer	Chairman	\$0	\$0	\$0
George Shawreih	Treasurer	\$0	\$0	\$0
Scott Tjernagel	Secretary	\$0	\$0	\$0
Darrell Cates	Director	\$0	\$0	\$0
Michael Batarseh	Director	\$0	\$0	\$0
Jack Sara	Director	\$0	\$0	\$0
Frederick Zahn	Director	\$0	\$0	\$0
Mary-floy Federer	Director	\$0	\$0	\$0

### **HIGHEST PAID EMPLOYEES**

FISCAL YEAR 2021

Name	Title	Compensation	Other	Related
Bishara Awad	Director	\$0	\$0	\$0

### **HIGHEST PAID EMPLOYEES**

Name	Title	Compensation	Other	Related
Bishara Awad	Director	\$24,000	\$0	\$0

# **Paid Preparers**

Firm Name	Firm EIN	Firm Address	Firm Phone
RANDY WALKER & CO	20-3992693	7800 IH 10 WEST STE 505, SAN ANTONIO TX 78230 USA	210-366-9430

### **BOARD LEADERSHIP PRACTICES**

GuideStar worked with BoardSource, the national leader in nonprofit board leadership and governance, to create this section, which enables organizations and donors to transparently share information about essential board leadership practices.

BOARD ORIENTATION & EDUCATION		
Does the board conduct a formal orientation for new board members and require all	No	
board members to sign a written agreement regarding their roles, responsibilities,		
and expectations?		
CEO OVERSIGHT		
Has the board conducted a formal, written assessment of the chief executive within	Yes	
the past year?		
ETHICS & TRANSPARENCY		
Have the board and senior staff reviewed the conflict-of-interest policy and	Yes	
completed and signed disclosure statements in the past year?		
BOARD COMPOSITION		
Does the board engine an inclusive board member requirement process that require	Yes	
Does the board ensure an inclusive board member recruitment process that results		

Yes

Has the board conducted a formal, written self-assessment of its performance within

the past three years?

### **Organizational Demographics**

Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy and Equity in the Center.

### Leadership

The organization's leader identifies as:

No data

### **Race & Ethnicity**

No data

### **Gender Identity**

### **Transgender Identity**

No data

#### **Sexual Orientation**

No data

### Disability

No data.

We do not display staff or senior staff disability information for organizations with fewer than 15 staff.

# Appendix

Key Documents	
IRS Forms 990	[2] <u>2022 990</u>
	건 <u>2021 990</u>
	② 2021 990
	Z <u>2019 990</u>
IRS Forms 990T	Not Available
IRS Forms 990T  Audited Financial Statements	Not Available  2022 Audited Financial Statement
	-
Audited Financial Statements	
Audited Financial Statements	<ul> <li>☑ 2022 Audited Financial Statement</li> <li>☑ Letter of Determination</li> </ul>

# GuideStar Charity Check

## Bethlehem Bible College

Aka Shepherd Society

614-C South Bus IH 35 NEW BRAUNFELS, TX 78130

- ✓ Foundation Status Code: PC\*
- ✓ Public charity described in section 509(a)(1) or (2)

### IRS Publication 78 Details

Verified IRS Pub 78

Organization name Location Most recent IRS Publication 78

Bethlehem Bible Co Inc. New Braunfels, TX March 2024

EIN <u>Deductibility status description</u> Verified with most recent Internal Revenue Bulletin

26-0747442 A public charity (50% deductibility limitation). March 25, 2024

### IRS Business Master File Details

IRS BMF 509(a)(1)

Organization name Most recent IRS BMF Reason for Non-Private Foundation Status

BETHLEHEM BIBLE CO INC March 12 2024 Section 509(a)(1) organization as referred to in Section

170(b)(1)(A)(vi)

EIN IRS subsection Ruling date
26-0747442 This organization is a 501(c)(3) Public Charity 04/2008

This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.

On September 8, 2011, the IRS issued regulations which eliminated the advance ruling process for a section 501(c)(3) organization. Learn more

\* The Foundation Status Code is the code that foundations are required to provide for each grantee annually on part XV of Form 990PF. Note that this code cannot be derived in some cases (e.g., supporting organizations for which 'type' can't be determined).

<u>IRS Revenue Procedure 2011-33</u> allows grantors to rely on third-party resources, such as GuideStar Charity Check, to obtain required Business Master File (BMF) data concerning a potential grantee's public charity classification under section 509 (a) (1), (2) or (3).

### GuideStar Charity Check Data Sources

- -GuideStar acquires all IRS data directly from the Internal Revenue Service
- -<u>IRS Publication 78 (Cumulative List of Organizations)</u> lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.
- -The <u>IRS Internal Revenue Bulletin</u> (IRB) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.
- -The <u>IRS Business Master File</u> lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.
- -The I<u>RS Automatic Revocation of Exemption List</u> contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years
- -The Foundation Status Code is a value derived by mapping the codes found on the <u>990PF filing instructions</u> to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.
- -The Office of Foreign Assets Control (OFAC) <u>Specially Designated Nationals (SDN) list</u> organizations that are owned or controlled by targeted individuals, groups, and entities, such as terrorists or narcotics traffickers. Their assets are blocked and U.S. persons are generally prohibited from dealing with them.