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Form **990**

Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2004

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2004 calendar year, or tax year beginning 7/01/04 and ending 6/30/05

- B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return
- ☒ Amended return
- ☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization

THE UNIVERSITY OF FINDLAY

Number and street (or P O box if mail is not delivered to street address)

Room/suite

1000 N. MAIN STREET

City or town, state or country, and ZIP + 4

FINDLAY

OH 45840

D Employer identification no
34-4431169E Telephone number
419-434-4524F Accounting method: ☐ Cash
☒ Accrual ☐ Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

Part I and I are not applicable to section 527 organizations

G Website WWW.FINDLAY.EDU

Organization type

(check only one) ☒ 501(c)(3) (insert no) ☐ 4947(a)(1) or ☐ 527

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

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates

H(c) Are all affiliates included? ☐ Yes ☐ No

(If "No," att a list See instr)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☐ No

I Group Exemption Number

M Check ☐ if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 102,893,507

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

1 Contributions, gifts, grants, and similar amounts received

a Direct public support

b Indirect public support

c Government contributions (grants)

d Total (add lines 1a through 1c) (cash \$ 9,059,636 noncash \$ 1,032,264)

2 Program service revenue including government fees and contracts (from Part VII, line 93)

3 Membership dues and assessments

4 Interest on savings and temporary cash investments

5 Dividends and interest from securities

6a Gross rents

b Less rental expenses

c Net rental income or (loss) (subtract line 6b from line 6a)

7 Other investment income (Describe)

8a Gross amount from sales of assets other than inventory

b Less cost or other basis and sales expenses

c Gain or (loss) (attach schedule)

d Net gain or (loss) (combine line 8c, columns (A) and (B))

9 Special events and activities (attach schedule) If any amount is from gaming, check here ☐a Gross revenue (not including \$ 59,091 of contributions reported on line 1a)

b Less direct expenses other than fundraising expenses

c Net income or (loss) from special events (subtract line 9b from line 9a)

10a Gross sales of inventory, less returns and allowances

b Less cost of goods sold

c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)

11 Other revenue (from Part VII, line 103)

12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)

13 Program services (from line 44, column (B))

14 Management and general (from line 44, column (C))

15 Fundraising (from line 44, column (D))

16 Payments to affiliates (attach schedule)

17 Total expenses (add lines 16 and 44, column (A))

18 Excess or (deficit) for the year (subtract line 17 from line 12)

19 Net assets or fund balances at beginning of year (from line 73, column (A))

20 Other changes in net assets or fund balances (attach explanation)

21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)

STATUTE UNIT RECEIVED

APR 27 2010 3,405,692

APR 27 2010 93,951

APR 27 2010 6,592,257

APR 27 2010 1,032,264

APR 27 2010 10,091,900

APR 27 2010 72,243,841

APR 27 2010 172,926

APR 27 2010 276,073

APR 27 2010 291,597

APR 27 2010 253,756

APR 27 2010 37,841

APR 27 2010 2,205,094

APR 27 2010 7,194

APR 27 2010 515,027

APR 27 2010 3,556,919

APR 27 2010 89,106,815

APR 27 2010 74,773,420

APR 27 2010 7,904,742

APR 27 2010 722,075

APR 27 2010 83,400,237

APR 27 2010 5,706,578

APR 27 2010 42,095,924

APR 27 2010 -588,497

APR 27 2010 47,214,005

EXPENSES

ASSETS

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions

Form 990 (2004)

613

7

STATUTE CLEARED: APR 27 2010

971010

SCANNED MAY 03 2010

NO STATUTE CLEARED

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 22 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) STMT 5 (cash \$ 27542516 non-cash \$)	22 27,542,516	27,542,516		
23	Specific assistance to individuals	23			
24	Benefits paid to or for members	24			
25	Compensation of officers, directors, etc	25 612,750		612,750	
26	Other salaries and wages	26 24,501,362	20,815,472	3,208,099	477,791
27	Pension plan contributions	27 1,320,147	1,060,229	235,065	24,853
28	Other employee benefits	28 4,737,388	3,667,778	976,111	93,499
29	Payroll taxes	29 1,756,866	1,456,050	266,835	33,981
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33 3,374,520	3,171,690	187,361	15,469
34	Telephone	34 274,930	169,086	102,776	3,068
35	Postage and shipping	35 340,807	206,991	128,855	4,961
36	Occupancy	36			
37	Equipment rental and maintenance	37 686,522	534,295	143,630	8,597
38	Printing and publications	38 385,313	323,652	39,112	22,549
39	Travel	39 1,382,074	1,242,110	134,106	5,858
40	Conferences, conventions, and meetings	40			
41	Interest	41 1,980,295	1,954,128	26,167	
42	Depreciation, depletion, etc (attach schedule)	42 3,061,398	2,992,677	68,721	
43	Other expenses not covered above (itemize) a	43a			
	b SEE STATEMENT 6	43b 11,443,349	9,636,746	1,775,154	31,449
	c	43c			
	d	43d			
	e	43e			
44	Total functional expenses (add lines 22 - 43) Organizations completing columns (B)-(D), carry these totals to lines 13, 15, 17, and 19	44 83,400,237	74,773,420	7,904,742	722,075

Joint Costs. Check ☐ if you are following SOP 98-2Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$, (ii) the amount allocated to Program services \$,

(iii) the amount allocated to Management and general \$, and (iv) the amount allocated to Fundraising \$

Part III Statement of Program Service Accomplishments (See page 25 of the instructions.)

What is the organization's primary exempt purpose?

☒ HIGHER EDUCATION

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) & (4) orgs., & 4947(a)(1) trusts, but optional for others.)

a	SEE STATEMENT 7				
		(Grants and allocations \$ 27,542,516)			52,068,422
b	ACADEMIC SUPPORT				
		(Grants and allocations \$)			848,748
c	STUDENT SERVICES				
		(Grants and allocations \$)			3,471,743
d	O/M PLANT				
		(Grants and allocations \$)			5,628,798
e	Other program services (attach schedule) SEE STMT 8	(Grants and allocations \$)			12,755,709
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)				74,773,420

Part IV Balance Sheets (See page 25 of the instructions.)

Note. Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
45	Cash-non-interest-bearing	5,730	45	535,745
46	Savings and temporary cash investments	11,240,414	46	2,498,455
47a	Accounts receivable	4,742,654		
b	Less allowance for doubtful accounts	1,682,700	47c	3,059,954
48a	Pledges receivable	1,555,910		
b	Less allowance for doubtful accounts	423,487	48c	1,132,423
49	Grants receivable		49	
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
51a	Other notes and loans receivable (attach schedule) SEE WORKSHEET	2,036,808		
b	Less allowance for doubtful accounts	517,500	51c	1,519,308
52	Inventories for sale or use	566,539	52	552,406
53	Prepaid expenses and deferred charges	749,652	53	649,849
54	Investments-securities SEE STATEMENT 9 <input checked="" type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	12,999,369	54	20,950,858
55a	Investments-land, buildings, and equipment basis			
b	Less accumulated depreciation (attach schedule)		55c	
56	Investments-other (attach schedule) SEE STMT 10	844,950	56	4,967,056
57a	Land, buildings, and equipment basis	86,201,125		
b	Less accumulated depreciation (attach schedule) SEE STATEMENT 11	26,419,852	57c	59,781,273
58	Other assets (describe SEE STATEMENT 12)	2,351,672	58	2,485,573
59	Total assets (add lines 45 through 58) (must equal line 74)	93,581,366	59	98,132,900
60	Accounts payable and accrued expenses	15,223,123	60	15,789,214
61	Grants payable		61	
62	Deferred revenue SEE STATEMENT 13	1,908,530	62	1,668,517
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64a	Tax-exempt bond liabilities (attach schedule) SEE WORKSHEET	28,060,000	64a	26,950,000
b	Mortgages and other notes payable (attach schedule) SEE WORKSHEET	1,400,191	64b	1,286,604
65	Other liabilities (describe SEE STATEMENT 14)	4,893,598	65	5,224,560
66	Total liabilities (add lines 60 through 65)	51,485,442	66	50,918,895
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
67	Unrestricted	25,156,727	67	28,603,006
68	Temporarily restricted	5,343,539	68	6,470,311
69	Permanently restricted	11,595,658	69	12,140,688
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74				
70	Capital stock, trust principal, or current funds		70	
71	Paid-in or capital surplus, or land, building, and equipment fund		71	
72	Retained earnings, endowment, accumulated income, or other funds		72	
73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	42,095,924	73	47,214,005
74	Total liabilities and net assets / fund balances (add lines 66 and 73)	93,581,366	74	98,132,900

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

DAA

Part VI Other Information (See page 28 of the instructions.)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	78b	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a Enter direct and indirect political expenditures. See line 81 instructions	81a	
b Did the organization file Form 1120-POL for this year?	N/A	81b
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84a Did the organization solicit any contributions or gifts that were not tax deductible?	N/A	84a
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	84b
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	N/A	85a
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	N/A	85b
c Dues, assessments, and similar amounts from members	85c	
d Section 162(e) lobbying and political expenditures	85d	
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	85g
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	85h
86 501(c)(7) orgs. Enter a Initiation fees and capital contributions included on line 12	86a	
b Gross receipts, included on line 12, for public use of club facilities	86b	
87 501(c)(12) orgs. Enter a Gross income from members or shareholders	87a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89a 501(c)(3) organizations. Enter Amount of tax imposed on the organization during the year under section 4911 <input type="text" value="0"/> , section 4912 <input type="text" value="0"/> , section 4955 <input type="text" value="0"/>		
b 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	SEE STATEMENT 18	89b
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	<input type="text" value="0"/>	
d Enter Amount of tax on line 89c, above, reimbursed by the organization	<input type="text" value="0"/>	
90a List the states with which a copy of this return is filed <input type="text" value="NONE"/>		
b Number of employees employed in the pay period that includes March 12, 2004 (See instructions)	90b	652
91 The books are in care of <input type="text" value="DANE ERFORD"/> Telephone no <input type="text" value="419-434-4524"/> Located at <input type="text" value="FINDLAY, OH"/> ZIP + 4 <input type="text" value="45840-3695"/>		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="text" value="92"/>		

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions)

Note. Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by sec. 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a TUITION AND FEES					64,079,295
b DINING HALL					3,223,114
c DORMITORIES					4,399,653
d INTERCOLLEGIATE ATHLETICS					28,209
e VETERINARY SERVICES					513,570
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	172,926	
96 Dividends and interest from securities			14	276,073	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property			16	37,841	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	2,205,094	
101 Net income or (loss) from special events					7,194
102 Gross profit or (loss) from sales of inventory					515,027
103 Other revenue a					
b SALES AND SERVICE OF					
c EDUCATIONAL ENTERPRISES					
d AND MISCELLANEOUS					
e INCOME					3,556,919
104 Subtotal (add columns (B), (D), and (E))			0	2,691,934	76,322,981
105 Total (add line 104, columns (B), (D), and (E))					79,014,915

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
1	SEE STATEMENT 19

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
SEE STATEMENT 20	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note. If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here	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.			
	Signature of officer <i>MARTIN L. TRAM UP</i>		Date 4-6-10	
Paid Preparer's Use Only	Preparer's signature ROGER J. CRIBLEZ		Date 5/15/06	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed) PRY PROFESSIONAL GROUP		Preparer's SSN or PTIN (See Gen. Instr. W) P00492248	
	address, and ZIP + 4 551 LAKE CASCADES PKWY, PO BOX 1106 FINDLAY, OH 45839-1106		Phone no 419-423-4481	

SCHEDULE A
(Form 990 or 990-EZ)**Organization Exempt Under Section 501(c)(3)**(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

2004Department of the Treasury
Internal Revenue Service**Supplementary Information-(See separate instructions.)**▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Employer identification number

THE UNIVERSITY OF FINDLAY

34-4431169

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to empl ben plans & deferred comp	(e) Expense account and other allowances
JOHN CINDRIC 1000 N. MAIN STREET FINDLAY OH 45840	PROF. OF EDUCATION 40	196,311	26,303	0
NATALIE ABELL 1000 N. MAIN STREET FINDLAY OH 45840	PROF. OF EDUCATION 40	175,696	18,910	0
TED ALEX 1000 N. MAIN STREET FINDLAY OH 45840	ASSOC. PROF OF MKTNG 40	152,216	26,593	0
AHMED EL-ZAYATY 1000 N. MAIN STREET FINDLAY OH 45840	PROF. OF BUSINESS 40	150,039	22,278	0
DENNIS MATHERN 1000 N. MAIN STREET FINDLAY OH 45840	PROF. OF BUSINESS 40	151,788	17,925	0
Total number of other employees paid over \$50,000 ▶	167			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
SODEXHO 1000 N. MAIN STREET FINDLAY OH 45840	FOOD SERVICE	1,841,061
EXPONENT EVENT TECHNOLOGIES LLC 2335 GLENEAGLES DR NAPERVILLE IL 60565-5351	TECHNOLOGY/ADVERTIS	152,289
VAUGHN P O BOX 633286 CINCINNATI OH 45263-3286	CONSTRUCTION	113,213
CHARLES HIPPI CPA 595 EMERALD CT AURORA OH 44202	AUDITING	112,502
MICHAEL WEBBER 2041 GREYSTONE DR FINDLAY OH 45840	SEEM/TRAINER	78,701
Total number of others receiving over \$50,000 for professional services ▶	3	

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ

Schedule A (Form 990 or 990-EZ) 2004

Part III Statements About Activities (See page 2 of the instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit? SEE STATEMENT 21	X	
c Furnishing of goods, services, or facilities? SEE STATEMENT 22	X	
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE STATEMENT 23	X	
e Transfer of any part of its income or assets?		X
3a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments) SEE STATEMENT 24	X	
b Do you have a section 403(b) annuity plan for your employees?	X	
4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?		X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

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

Provide the following information about the supported organizations (See page 5 of the instructions.)

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

- 14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.**Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22					
24 Line 23 minus line 17					
25 Enter 1% of line 23					

26 **Organizations described on lines 10 or 11:** a Enter 2% of amount in column (e), line 24

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.	26a	
c Total support for section 509(a)(1) test. Enter line 24, column (e).	26b	
d Add: Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____	26c	
e Public support (line 26c minus line 26d total)	26d	
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	26e	
	26f	%

27 **Organizations described on line 12:** a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year.

	(2003)	(2002)	(2001)	(2000)	
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year.					N/A
c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					
d Add: Line 27a total _____ and line 27b total _____					
e Public support (line 27c total minus line 27d total)					
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e).					27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h

28 **Unusual Grants.** For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See page 7 of the instructions.)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	X	
If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement) CLEARLY DEFINED IN ALL UNIVERSITY LITERATURE.		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
34a Does the organization receive any financial aid or assistance from a governmental agency?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" to either 34a or b, please explain using an attached statement SEE STATEMENT 25		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	X	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)(To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check ☐ **a** if the organization belongs to an affiliated group Check ☐ **b** if you checked "a" and "limited control" provisions apply**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred)

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

Caution. If there is an amount on either line 43 or line 44, you must file Form 4720**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below)

See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines c through h)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (Add lines c through h.)

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 11 of the instructions.)

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

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

(i) Cash

(ii) Other assets

b Other transactions

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

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

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

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

[illegible]

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

▶ ☐ Yes ☒ No

b If "Yes," complete the following schedule

[illegible]

34-4431169

Federal Statements

FYE: 6/30/2005

Form 990, Part I, Line 1a - Direct Public Support

Description	Cash	Noncash	Total
CONTRIBUTIONS LESS THAN \$5000 TOTAL	\$ 950,182	\$ 125,831	\$ 1,076,013
CONTRIBUTIONS FROM EVENTS	59,091		59,091
OTHER CONTRIBUTIONS	1,364,155	906,433	2,270,588
TOTAL	\$ 2,373,428	\$ 1,032,264	\$ 3,405,692

Form 990, Part I, Line 1b - Indirect Public Support

Description	Cash	Noncash	Total
OTHER CONTRIBUTIONS	\$ 93,951	\$	\$ 93,951
TOTAL	\$ 93,951	\$ 0	\$ 93,951

Form 990, Part I, Line 1c - Government Contributions

Description	Cash	Noncash	Total
GOVERNMENT GRANTS	\$ 5,214,815	\$	\$ 5,214,815
OTHER CONTRIBUTIONS	1,377,442		1,377,442
TOTAL	\$ 6,592,257	\$ 0	\$ 6,592,257

R

Federal Statements**Schedule A, Part V, Line 31 - Publication of Nondiscriminatory Policy**

CLEARLY DEFINED IN ALL UNIVERSITY LITERATURE.

Statement 25 - Schedule A, Part V, Line 34 - Governmental Financial Aid

GOVERNMENT AGENCY ASSISTANCE;
U.S. DEPARTMENT OF EDUCATION

FEDERAL PELL GRANT PROGRAM, FEDERAL PERKINS LOAN PROGRAM, FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT PROGRAM, FEDERAL WORK STUDY PROGRAM, EMERGENCY RESPONSE AND CRISIS MANAGEMENT PROGRAM, BILINGUAL EDUCATION-PROFESSIONAL DEVELOPMENT, PREPARING TEACHERS TO USE TECHNOLOGY PROGRAM.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
CENTER FOR DISEASE CONTROL AND PREVENTION, BIOTERRORISM & DISASTER PREPAREDNESS TRAINING PROGRAM, PUBLIC HEALTH WORKFORCE CURRICULUM DEVELOPMENT AND IMPLEMENTATION PROGRAM, HEALTH CARE FACILITIES AND OTHER CONSTRUCTION PROGRAM.

U.S. DEPARTMENT OF LABOR
SUSAN HARWOOD TRAINING GRANT PROGRAM 2003, SUSAN HARWOOD TRAINING GRANT PROGRAM 2004.

Forms
990 / 990-PF**Other Notes and Loans Receivable****2004**For calendar year 2004, or tax year beginning 7/01/04, and ending 6/30/05

Name

Employer Identification Number

THE UNIVERSITY OF FINDLAY

34-4431169

FORM 990, PART IV, LINE 51A - ADDITIONAL INFORMATION

Name of borrower	Relationship to disqualified person
(1) LOAN RECEIVABLE	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year	Fair market value (990-PF only)
(1)	1,558,842	1,519,308	
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
Totals	1,558,842	1,519,308	

Forms 990 / 990-PF	Mortgages and Other Notes Payable	2004
For calendar year 2004, or tax year beginning <u>7/01/04</u> , and ending <u>6/30/05</u>		
Name THE UNIVERSITY OF FINDLAY		Employer Identification Number 34-4431169

FORM 990, PART IV, LINE 64B - ADDITIONAL INFORMATION

Name of lender	Relationship to disqualified person
(1) MORTGAGES/OTH NOTES PAYABLE (SEE ATTA	
(2) CAPITAL LEASE OBLIGATIONS (SEE ATTAC	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1)	1,059,225	1,037,090
(2)	340,966	249,514
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Totals	1,400,191	1,286,604

Tax-Exempt Bond Liabilities

2004

Form 990

For calendar year 2004, or tax year beginning

7/01/04

and ending

6/30/05

Name

Employer Identification Number

THE UNIVERSITY OF FINDLAY

34-4431169

FORM 990, PART IV, LINE 64A - ADDITIONAL INFORMATION

Name of lender	Purpose of issue
(1) TAX-EXEMPT BOND LIABILITIES (SEE ATTA	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Issue date	Original amount of issue	Form 8038 filed Y/N Date filed	Date retired	Completion date of project	Unexpended bond proceeds
(1)		N			
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Third party use percent	Maturity date	Repayment terms	Interest rate
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			

Security provided by borrower	Amount outstanding at beginning of year	Amount outstanding at end of year
(1)	28,060,000	26,950,000
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Totals	28,060,000	26,950,000

Federal Statements**Statement 1 - Form 990, Part I, Line 6b - Rental Expenses**

<u>Description</u>	<u>Deduction</u>
RENTAL PROPERTIES	<u>253,756</u>
TOTAL	<u>253,756</u>

Federal Statements

Statement 2 - Form 990, Part I, Line 8c - Sale of Assets Other Than Inventory - Securities

Desc		How Rec'd	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Deprec	Gain/ -Loss
SALE OF SECURITIES				VARIOUS	VARIOUS	\$ 14054791	\$ 11849697		\$2,205,094
PURCHASE									
TOTAL						\$ 14054791	\$ 11849697	0	\$2,205,094

Federal Statements**Statement 3 - Form 990, Line 10c - Sales of Inventory**

<u>Description</u>	<u>Gross Sales</u>	<u>COGS</u>	<u>Gross Profit</u>
CAMPUS BOOKSTORE	\$ <u>2,135,774</u>	\$ <u>1,620,747</u>	\$ <u>515,027</u>
TOTAL	\$ <u>2,135,774</u>	\$ <u>1,620,747</u>	\$ <u>515,027</u>

Statement 4 - Form 990, Line 20 - Other Changes in Net Assets or Fund Balances

<u>Description</u>	<u>Amount</u>
NET UNREALIZED LOSS ON INVESTMENTS	\$ <u>-588,497</u>
TOTAL	\$ <u>-588,497</u>

009118 THE UNIVERSITY OF FINDLAY
34-4431169
FYE: 6/30/2005

Federal Statements

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Statement 5 - Form 990, Part II, Line 22 - Grants, Allocations and Contributions

Name Address	Date of Gift	Description of Property	Relationship to Org	Class of Activity	Cash Contrib	NonCash Contrib	Book Value	BV Explantn	FMV Explantn
				INSTRUCTIONAL	\$27,542,516 \$				
					\$27,542,516 \$	0 \$	0		
TOTAL									

Federal Statements**Statement 6 - Form 990, Part II, Line 43 - Other Functional Expenses**

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
EXPENSES				
MISCELLANEOUS	8,098,378	6,291,775	1,775,154	31,449
CONTRACTED FOOD SERVICES	1,604,504	1,604,504		
UTILITIES	1,740,467	1,740,467		
TOTAL	<u>\$11,443,349</u>	<u>\$ 9,636,746</u>	<u>\$ 1,775,154</u>	<u>\$ 31,449</u>

Statement 7 - Form 990, Part III, Line a - Statement of Program Service Accomplishments

INSTRUCTIONAL GRANTS AND SCHOLARSHIPS, WHICH INCLUDED STUDENTS RECEIVING STUDENT FINANCIAL AID. THE TOTAL NUMBER OF STUDENTS RECEIVING FINANCIAL AID AMOUNTS TO 4060.

Statement 8 - Form 990, Part III, Line e - Other Program Services

AUXILIARY SERVICES, INTEREST AND OTHER EXPENSES

34-4431169

Federal Statements

FYE: 6/30/2005

Statement 9 - Form 990, Part IV, Line 54 - Investments in Securities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>
US AND STATE GOVERNMENT GOVERNMENT OBLIGATIONS	46,658	71,931	MARKET
CORPORATE STOCK MARKETABLE EQUITY SECURITIES	9,713,318	9,313,959	MARKET
COMMON TRUST FUNDS	86,572	92,461	MARKET
MUTUAL FUNDS		8,301,268	MARKET
CORPORATE BONDS DEFERRED FINANCING COSTS & UNAMORTIZED BOND DISCOUNT	716,836	648,115	COST
REVENUE BONDS	2,435,985	2,523,124	MARKET
	<u>12,999,369</u>	<u>20,950,858</u>	

Statement 10 - Form 990, Part IV, Line 56 - Other Investments

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>
OTHER INVESTMENTS	\$ 844,950	\$ 622,689	COST
ALTERNATIVE INVESTMENTS		4,344,367	COST
TOTAL	<u>\$ 844,950</u>	<u>\$ 4,967,056</u>	

Statement 11 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment

<u>Description</u>	<u>Beginning of Year</u>	<u>Accum Deprec</u>	<u>End of Year</u>	<u>Accum Deprec</u>
BUILDINGS	\$59,691,896	\$12,765,678	\$60,998,258	\$13,970,009
IMPROVEMENTS	4,859,224	2,321,733	5,476,406	2,519,356
EQUIPMENT & FURNISHINGS	13,862,037	8,842,937	14,953,709	9,930,487
CONSTRUCTION IN PROGRESS	52,904		630,471	
LAND	3,807,171		4,142,281	
TOTAL	<u>\$82,273,232</u>	<u>\$23,930,348</u>	<u>\$86,201,125</u>	<u>\$26,419,852</u>

Statement 12 - Form 990, Part IV, Line 58 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
INTEREST RECEIVABLE & OTHER	\$ 660,863	\$ 575,494
OTHER NON-DEPRECIABLE ASSETS	1,690,809	1,910,079
TOTAL	<u>\$ 2,351,672</u>	<u>\$ 2,485,573</u>

Federal Statements**Statement 13 - Form 990, Part IV, Line 62 - Deferred Revenue**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
DEFERRED TUITION	\$ 1,908,530	\$ 1,668,517
TOTAL	\$ 1,908,530	\$ 1,668,517

Statement 14 - Form 990, Part IV, Line 65 - Other Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
NDSL PROGRAM	\$ 1,560,894	\$ 1,717,069
TUITION AND ROOM ADVANCES	1,511,420	1,649,220
FUNDS HELD IN TRUST	1,821,284	1,858,271
TOTAL	\$ 4,893,598	\$ 5,224,560

Federal Statements**Statement 15 - Form 990, Part IV-A - Other Revenue Included on Return**

<u>Description</u>	<u>Amount</u>
SCHOLARSHIPS REPORTED NET OF INCOME ON THE AUDITED FINANCIAL STATEMENTS AND ON LINE 22A OF THE RETURN.	\$ 27,542,516
NET SPECIAL EVENT INCOME REPORTED WITHIN THE EXPENSES OF THE FINANCIAL STATEMENTS AND ON LINE 9A OF THE RETURN.	-62,492
RENTAL EXPENSES REPORTED WITHIN EXPENSES OF THE AUDITED FINANCIAL STATEMENTS AND ON LINE 6B OF THE RETURN.	-253,756
BOOKSTORE EXPENSES AND COST OF GOODS SOLD REPORTED WITHIN EXPENSES OF THE AUDITED FINANCIAL STATEMENTS AND ON LINE 10B OF THE RETURN.	-1,620,747
NET UNREALIZED LOSSES ON INVESTMENTS	588,497
INVESTMENT RETURNS IN EXCESS OF AMOUNTS DESIGNATED FOR CURRENT OPERATIONS	-919,592
TOTAL	<u>\$25,274,426</u>

Statement 16 - Form 990, Part IV-B - Other Expenses Included on Return

<u>Description</u>	<u>Amount</u>
SCHOLARSHIPS REPORTED NET OF INCOME ON THE AUDITED FINANCIAL STATEMENTS AND ON LINE 22A OF THE RETURN.	\$ 27,542,516
NET SPECIAL EVENT EXPENSES REPORTED WITHIN THE EXPENSES OF FINANCIAL STATEMENTS AND ON LINE 9B OF THE RETURN.	-62,492
RENTAL EXPENSES WITHIN THE EXPENSES OF THE AUDITED FINANCIAL STATEMENTS AND ON LINE 6B OF THE RETURN.	-253,756
BOOKSTORE EXPENSES AND COST OF GOODS SOLD REPORTED WITHIN EXPENSES OF THE AUDITED FINANCIAL STATEMENTS AND ON LINE 10B OF THE RETURN.	-1,620,747
TOTAL	<u>\$25,605,521</u>

Federal Statements

Statement 17 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees

Name		Address		Average Hours		Compensation		Benefits		Expenses	
	City, State, Zip		Title								
DAVE EMSWELLER	FINDLAY OH 45840	129 STADIUM DRIVE	VP STUDENT S	40		93,000		20,311		0	
DEBOW FREED	FINDLAY OH 45840	1000 N MAIN ST	PRESIDENT	40		221,450		27,737		0	
DAN MAY	FINDLAY OH 45840	3326 RIDGEVIEW DR									
MARTIN TERRY	FINDLAY OH 45840	1826 CAMELOT LANE	VP ACAD AFFS	40		107,000		26,804		0	
DANE ERFORD	FINDLAY OH 45840	VP BUS AFFRS		40		116,000		22,499		0	
JAMES APPOLD	FINDLAY OH 45840	1800 SILVER CREED DR	CONTR/A TREA	40		75,300		16,570		0	
MR JAMES BARON	FINDLAY OH 45840	1000 N MAIN ST	TRUSTEE	1		0		0		0	
MR ODELL C BARRY	FINDLAY OH 45840	1000 N MAIN ST	TRUSTEE	1		0		0		0	
DR C RICHARD BECKETT	FINDLAY OH 45840	1000 N MAIN ST	TRUSTEE	1		0		0		0	
MR DENNIS E BISHOP	FINDLAY OH 45840	1000 N MAIN ST	TRUSTEE	1		0		0		0	
MR JOHN H BURSON	FINDLAY OH 45840	1000 N MAIN ST	TRUSTEE	1		0		0		0	
MR DON R CARTER	FINDLAY OH 45840	1000 N MAIN ST	TRUSTEE	1		0		0		0	
MS LYNN R CHILD	FINDLAY OH 45840	1000 N MAIN ST	TRUSTEE	1		0		0		0	
MS PAMELA BEALL	FINDLAY OH 45840	1000 N MAIN ST	TRUSTEE	1		0		0		0	
MR JERALD F CLARK	FINDLAY OH 45840	1000 N MAIN ST	TRUSTEE	1		0		0		0	
MR CLIFFORD C COOK	FINDLAY OH 45840	1000 N MAIN ST	TRUSTEE	1		0		0		0	
DR FRANK A COSIANO	FINDLAY OH 45840	1000 N MAIN ST	TRUSTEE	1		0		0		0	
DR KATHLEEN C CRATES	FINDLAY OH 45840	1000 N MAIN ST	TRUSTEE	1		0		0		0	

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Statement 17 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees (continued)

Name	City, State, Zip	Title	Average Hours	Compensation	Benefits	Expenses
MR CRAIG A CROTEAU	FINDLAY OH 45840	1000 N MAIN ST TRUSTEE	1	0	0	0
HON. JO ANN DAVIDSON	FINDLAY OH 45840	1000 N MAIN ST TRUSTEE	1	0	0	0
MS MARY A ETTER DISSINGER	FINDLAY OH 45840	1000 N MAIN ST TRUSTEE	1	0	0	0
DR VERNON E GARNER	FINDLAY OH 45840	1000 N MAIN ST TRUSTEE	1	0	0	0
MR JOHN H HAYWOOD	FINDLAY OH 45840	1000 N MAIN ST TRUSTEE	1	0	0	0
MS BETH B HECK	FINDLAY OH 45840	1000 N MAIN ST TRUSTEE	1	0	0	0
MR RICHARD R HOLLINGTON, JR	FINDLAY OH 45840	1000 N MAIN ST TRUSTEE	1	0	0	0
MR GARY HARPST	FINDLAY OH 45840	1000 N MAIN ST TRUSTEE	1	0	0	0
MR KARL HEMINGER	FINDLAY OH 45840	1000 N MAIN ST TRUSTEE	1	0	0	0
DR KOTARO KAKE	FINDLAY OH 45840	1000 N MAIN ST TRUSTEE	1	0	0	0
PASTOR BENJAMIN F KECKLER	FINDLAY OH 45840	1000 N MAIN ST TRUSTEE	1	0	0	0
MR ERIC S KURJAN	FINDLAY OH 45840	1000 N MAIN ST TRUSTEE	1	0	0	0
MR BRUCE LEE	FINDLAY OH 45840	1000 N MAIN ST TRUSTEE	1	0	0	0
MR RICHARD W LONGSDERFF	FINDLAY OH 45840	1000 N MAIN ST TRUSTEE	1	0	0	0
MR L DON MANLEY II	FINDLAY OH 45840	1000 N MAIN ST TRUSTEE	1	0	0	0
DR C DARRELL PRICHARD	FINDLAY OH 45840	1000 N MAIN ST TRUSTEE	1	0	0	0
PASTOR WILLIAM H REIST	FINDLAY OH 45840	1000 N MAIN ST TRUSTEE	1	0	0	0

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Statement 17 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees (continued)

Name	City, State, Zip	Address	Title	Average Hours	Compensation	Benefits	Expenses
PASTOR EDWARD ROSENBERRY FINDLAY OH 45840	1000 N MAIN ST		TRUSTEE	1	0	0	0
MR LOUIS RUSCILLI FINDLAY OH 45840	1000 N MAIN ST		TRUSTEE	1	0	0	0
DR WILLIAM E RUSE FINDLAY OH 45840	1000 N MAIN ST		TRUSTEE	1	0	0	0
DR JENNIFER C SMITH DVM FINDLAY OH 45840	1000 N MAIN ST		TRUSTEE	1	0	0	0
MR D RICHARD STEPHENS FINDLAY OH 45840	1000 N MAIN ST		TRUSTEE	1	0	0	0
MR JAMES W WALPOLE FINDLAY OH 45840	1000 N MAIN ST		TRUSTEE	1	0	0	0
MR THOMAS WEISSLING FINDLAY OH 45840	1000 N MAIN ST		TRUSTEE	1	0	0	0
MR RICHARD E WHITE FINDLAY OH 45840	1000 N MAIN ST		TRUSTEE	1	0	0	0
MR GEORGE M WHITSON FINDLAY OH 45840	1000 N MAIN ST		TRUSTEE	1	0	0	0
DR RICHARD E WILKIN FINDLAY OH 45840	1000 N MAIN ST		TRUSTEE	1	0	0	0
MR DAVID YATES FINDLAY OH 45840	1000 N MAIN ST		TRUSTEE	1	0	0	0
DR CHARLES J YOUNGER FINDLAY OH 45840	1000 N MAIN ST		TRUSTEE	1	0	0	0
MR RICHARD P BARCHENT, JR FINDLAY OH 45840	1000 N MAIN ST		TRUSTEE	1	0	0	0
MR BRIAN WASHINGTON FINDLAY OH 45840	1000 N MAIN ST		TRUSTEE EMER	1	0	0	0
MR BRIAN L YOUNG FINDLAY OH 45840	1000 N MAIN ST		TRUSTEE	1	0	0	0
MR ROBERT E CROSBY FINDLAY OH 45840	1000 N MAIN ST		TRUSTEE	1	0	0	0
DR THOMAS B DONNELL FINDLAY OH 45840	1000 N MAIN ST		TRUSTEE	1	0	0	0

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Statement 17 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees (continued)

Name	City, State, Zip	Address	Title	Average Hours	Compensation	Benefits	Expenses
DR RAY EVANS	FINDLAY OH 45840		TRUSTEE	1	0	0	0
DR EDWIN L HEMINGER	FINDLAY OH 45840		TRUSTEE	1	0	0	0
MR EDGAR MAUGANS	FINDLAY OH 45840		TRUSTEE	1	0	0	0
MR G NORMAN NICHOLSON	FINDLAY OH 45840		TRUSTEE	1	0	0	0
MR J DUANE PHILIPP	FINDLAY OH 45840		TRUSTEE	1	0	0	0
MR JOHNNIE D JOHNSON	FINDLAY OH 45840		TRUSTEE	1	0	0	0
DR RICHARD VANHORN	FINDLAY OH 45840		TRUSTEE	1	0	0	0
MR WILLIAM W YODER	FINDLAY OH 45840		TRUSTEE	1	0	0	0
DR LINDA PECK	FINDLAY OH 45840		TR/FACUL REP	1	0	0	0

Federal Statements**Statement 18 - Form 990, Part VI, Line 89b - Description of Excess Benefit Transaction**

IN AUGUST 2004, THE UNIVERSITY FIRST BECAME AWARE OF THE PAYMENT OF IMPROPER BENEFITS TO CERTAIN PEOPLE. THESE BENEFITS WERE SMALL IN AMOUNT, AND ONCE DISCOVERED, THE UNIVERSITY IMMEDIATELY DISCONTINUED PAYING THEM.

Federal Statements**Statement 19 - Form 990, Part VIII - Relationship of Activities**

<u>Line No.</u>	<u>Description</u>
93A	REVENUE RECEIVED FROM STUDENTS FOR TUITION AND FEES TO ATTEND THE UNIVERSITY OF FINDLAY.
93B	AUXILIARY SERVICES THAT FURTHER THE EXEMPT PURPOSE OF
93C	EDUCATION BY PROVIDING RESIDENCE, DINING HALL AND OTHER FACILITIES.
93D	REVENUE DERIVED FROM INTERCOLLEGIATE ATHLETIC PARTICIPATION.
93E	REVENUE DERIVED FROM THE EQUESTRIAN EDUCATION PROGRAM.
102	REVENUE DERIVED FROM THE SALE OF INSTRUCTIONAL AND EDUCATIONAL MATERIALS AND GOODS AS WELL AS OTHER MISCELLANEOUS ITEMS TO STUDENTS AND STAFF IN FURTHERANCE OF THE UNIVERSITY'S EXEMPT PURPOSE
103A	REVENUE RECEIVED FROM STUDENTS AND STAFF FOR PROVIDING ALLIED EDUCATIONAL MATERIALS AND SERVICES

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Statement 20 - Form 990, Part IX - Information Regarding Taxable Subsidiaries

Bus Name		Addr		
EIN	Ownership %	Nature of Activity	Income	EOY Assets
MILLSIX COMPANY				
34-1081146	100.0000 RENTAL	1319 N. MAIN STREET	\$ 47,400	\$ 59,856
TOTAL			\$ 47,400	\$ 59,856

Federal Statements**Statement 21 - Schedule A, Part III, Line 2b - Lending of Money or Extension of Credit**

BRUCE LEE-FIFTH THIRD BANK-LOAN
THOMAS WEISSLING-SKY BANK-LOAN

ANY AND ALL OF THE ABOVE SUCH TRANSACTIONS OCCURRED IN THE NORMAL COURSE OF BUSINESS AND WERE CONDUCTED AT ARM'S LENGTH.

Statement 22 - Schedule A, Part III, Line 2c - Furnishing Goods, Services, or Facilities

JOHN BURSON, SHUMAKER, LOOP & KENDRICK	-	\$526	LEGAL
LYNN CHILD, AARDVARK MEDIA PRODUCTIONS	-	\$13,316	COMPUTER SUPPORT
BETH HECK, KENNEDY PRINTING	-	\$181,742	PRINTING
LOUIS RUSCILLI, RUSCILLI CONSTRUCTION	-	\$7,523	CONSTRUCTION
DR. WILLIAM RUSE, DRAKE, PHILLIPS, KUENZLI & CLARK	-	\$3,280	LEGAL
W B REALTY, LTD.	-	\$156,000	RENT

ANY AND ALL OF THE ABOVE SUCH TRANSACTIONS OCCURRED IN THE NORMAL COURSE OF BUSINESS AND WERE CONDUCTED AT ARM'S LENGTH.

Statement 23 - Schedule A, Part III, Line 2d - Payment of Compensation / Reimbursement of Exp

SEE FORM 990, PART V.

Statement 24 - Schedule A, Part III, Line 3a - Explanation of Grant / Loan Qualifications

SCHOLARSHIPS GIVEN BY THE UNIVERSITY OF FINDLAY ARE GRANTED ONLY TO STUDENTS OF THE UNIVERSITY OF FINDLAY, BASED ON DETERMINATIONS OF NEED AND MERITED ACADEMIC SCHOLARSHIP AS DETERMINED BY THE FINANCIAL AID OFFICE AT THE UNIVERSITY.

Federal Statements**Special Events Direct Expenses**

<u>Description</u>	<u>Amount</u>
COLUMN A	\$
GOLF OUTING	
GOLF OUTING DIRECT EXPENSES	<u>62,492</u>
SUBTOTAL	<u>62,492</u>
TOTAL	<u><u>62,492</u></u>

DIRECT EXPENSES OTHER THAN FUNDRAISING EXPENSES
REPORTED ON FORM 990, PAGE 1, LINE 9B.