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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 07-01-2008 and ending 06-30-2009

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
Wittenberg University

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
200 West Ward Street
PO Box 720

City or town, state or country, and ZIP + 4
Springfield, OH 455010720

D Employer identification number
31-0537177

E Telephone number
(937) 327-7025

G Gross receipts $ 123,303,612

F Name and address of Principal Officer
MARK ERICKSON PRESIDENT
200 West Ward Street
SPRINGFIELD, OH 45501

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

H(b) Are all affiliates included? ☐ Yes ☐ No
(If "No," attach a list See instructions)

H(c) Group Exemption Number ▶

I Tax-exempt status ☑ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Web site: ▶ WWW WITTENBERG EDU

K Type of organization ☑ Corporation ☐ trust ☐ association ☐ other ▶

L Year of Formation 1841

M State of legal domicile OH

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
TO HELP EDUCATE THE CREATIVE MINORITY OF A CIVILIZATION, TO DEVELOP IN HARMONY THE INTELLECTUAL, SPIRITUAL, AESTHETIC, SOCIAL, AND PHYSICAL QUALITIES WHICH CHARACTERIZE WHOLENESS OF PERSON SEE SCH O

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	30
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	27
5	Total number of employees (Part V, line 2a)	5	1,974
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	-8,884
b	Net unrelated business taxable income from Form 990-T, line 34	7b	-25,829

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	16,909,521	17,576,109
	9	Program service revenue (Part VIII, line 2g)	71,613,712	72,176,678
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,661,446	48,840
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,989	3,005
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	97,187,668	89,804,632
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	29,091,146	30,150,097
	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)	35,143,529	32,010,074
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	(Total fundraising expenses, Part IX, column (D), line 25 4,279,479)		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	31,118,116	28,718,843
	18	Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A))	95,352,791	90,879,014
	19	Revenue less expenses Subtract line 18 from line 12	1,834,877	-1,074,382
			Beginning of Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	213,325,854	177,865,883
	21	Total liabilities (Part X, line 26)	76,567,378	74,153,237
	22	Net assets or fund balances Subtract line 21 from line 20	136,758,476	103,712,646

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

Please Sign Here

****** | 2010-05-17
Signature of officer | Date

Mary Jo Darr Controller
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-empolyed ▶ ☐	Preparer's PTIN (See Gen Inst)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶	BKD LLP 201 N Illinois Street Indianapolis, IN 46204		EIN ▶ Phone no ▶ (317) 383-4000

May the IRS discuss this return with the preparer shown above? (See instructions) ☑ Yes ☐ No

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

1 Briefly describe the organization's mission

TO HELP EDUCATE THE CREATIVE MINORITY OF A CIVILIZATION, TO DEVELOP IN HARMONY THE INTELLECTUAL, SPIRITUAL, AESTHETIC, SOCIAL, AND PHYSICAL QUALITIES WHICH CHARACTERIZE WHOLENESS OF PERSON SEE SCH O

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** ☑ **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** ☑ **No**

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts 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 $ 29,908,181 including grants of $ 0) (Revenue $ 30,493,077)

SEE SCHEDULE O

4b (Code) (Expenses $ 39,195,458 including grants of $ 30,150,097) (Revenue $ 30,905,056)

STUDENT SERVICES ADMISSIONS, ACTIVITIES, STUDENT AID ADMINISTRATION, HEALTH, GOVERNMENT, ATHLETICS, RECREATION AND ADVISING

4c (Code) (Expenses $ 9,602,100 including grants of $ 0) (Revenue $ 10,769,184)

AUXILIARY ENTERPRISES ROOM, BOARD, PRINTING AND SUPPORT SERVICES

4d Other program services (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses $ 78,705,739 *Must equal Part IX, Line 25, column (B).*

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	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Yes	
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		No
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4	Yes	
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any accounts where 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		No
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		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? *If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable*	11	Yes	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12	Yes	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13	Yes	
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? *If "Yes," complete Schedule F, Part I*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Part II*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Part III*	16		No
17	Did the organization report more than $15,000 on Part IX, column (A), line 11e? *If "Yes," complete Schedule G, Part I*	17		No
18	Did the organization report more than $15,000 total on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	Yes	
19	Did the organization report more than $15,000 on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		No
21	Did the organization report more than $5,000 on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		No
22	Did the organization report more than $5,000 on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? *If "Yes," complete Schedule J*	23	Yes	
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 questions 24b–24d and complete Schedule K. If "No," go to question 25*	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
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	Yes	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
25a	Section 501(c)(3) and 501(c)(4) 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		No
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? *If "Yes," complete Schedule L, Part I*	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	27		No

Part IV **Checklist of Required Schedules** *(Continued)*

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	Have a family member who had a direct or indirect business relationship with the organization? *If "Yes," complete Schedule L, Part IV*	**28b**	Yes	
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? *If "Yes," complete Schedule L, Part IV*	**28c**	Yes	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
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**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	**34**		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35**		No
36	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**		No
37	Did the organization conduct more than 5 percent 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**		No

Part V Statements Regarding Other IRS Filings and Tax Compliance

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096, *Annual Summary and Transmittal of U.S. Information Returns. Enter -0-* if not applicable	1a 886			
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	Yes	
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 1,974			
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? **Note:** *If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.*		2b	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?		3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*		3b	Yes	
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	Yes	
b	If "Yes," enter the name of the foreign country CJ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1,** *Report of Foreign Bank and Financial Accounts.*				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		No
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, *Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?*		5c		
6a	Did the organization solicit any contributions that were not tax deductible?		6a		No
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 provide goods or services in exchange for any quid pro quo contribution of $75 or more?		7a	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c	Yes	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d 0			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		7h		
8	*Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.* Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8		
9	*Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.*				
a	Did the organization make any taxable distributions under section 4966?		9a		No
b	Did the organization make a distribution to a donor, donor advisor, or related person?		9b		No
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			

Part VI **Governance, Management, and Disclosure** ***(Sections A, B, and C request information about policies not required by the Internal Revenue Code.)***

Section A. Governing Body and Management

			Yes	No
	For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body . .	1a 30		
b	Enter the number of voting members that are independent . .	1b 27		
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	Yes	
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		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	Yes	
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		No
6	Does the organization have members or stockholders?	6		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	the governing body?	8a	Yes	
b	each committee with authority to act on behalf of the governing body?	8b	Yes	
9a	Does the organization have local chapters, branches, or affiliates?	9a		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	Yes	
11	Is there any officer, director or 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	11		No

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? *If "No", go to line 13*	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
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	Yes	
b	Other officers or key employees of the organization?	15b	Yes	
	Describe the process in Schedule O			
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		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken 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 OH

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

☐ own website ☑ another's website ☑ upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

MARY JO DARR CONTROLLER
PO BOX 720
SPRINGFIELD, OH 45501
(937) 327-7025

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

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

1a Complete this table for all persons required to be listed Use Schedule J-2 if additional space is needed

* List all of the organization's **current** officers, directors, trustees (whether individuals or organizations) and key employees regardless of amount of compensation, and current key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid

* 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, or 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 the organization did not compensate any officer, director, trustee or key employee

(A) Name and Title	**(B)** Average hours per week	**(C)** Position (check all that apply)						**(D)** Reportable compensation from the organization (W-2/1099MISC)	**(E)** Reportable compensation from related organizations (W- 2/1099-MISC)	**(F)** Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			

Part VII Continued

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
1b Total . . . . . ▶								1,294,213	0	255,612

2 Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ▶13

		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**		No
4 For any individual listed online 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**	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

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

(A) Name and business address	(B) Description of services	(C) Compensation
ABM JANITORIAL SERVICES 4732 PAYNE AVE DAYTON, OH 45414	JANITORIAL	1,504,341
SODEXHO SERVICES 200 WEST WARD ST SPRINGFIELD, OH 45504	MEAL SVS/CATERING	3,417,432
MACLACHLAN CORNELIUS FILONI 200 THE BANK TOWER PITTSBURGH, PA 15222	ARCHITECTURAL	267,895
OTIS ELEVATOR 2231 WESTBROOKE DRIVE COLUMBUS, OH 43228	ELEVATOR SERVICES	146,610
THOMAS MARKER CONSTRUCTION 2084 US ROUTE 68 SOUTH BELLEFONTAINE, OH 43311	CONSTRUCTION	240,783

2 Total number of independent contractors (including those in 1) who received more than $100,000 in compensation from the organization . . . . . ▶ 6

Part VIII **Statement of Revenue**

			(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . 1a				
	b	Membership dues 1b				
	c	Fundraising events 1c 14,940				
	d	Related organizations . . . 1d				
	e	Government grants (contributions) 1e 1,904,311				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f 15,656,858				
	g	Noncash contributions included in lines 1a-1f $ 430,003				
	h	**Total (Add lines 1a-1f)** . . . . . ▶	17,576,109			
		Business Code				
Program Service Revenue	2a	TUITION & FEES 900,099	60,643,174	60,643,174		
	b	AUXILIARY ENTERPRISE REVENUE 611,710	10,769,184	10,769,184		
	c	OTHER SOURCE REVENUE 611,710	719,138	719,138		
	d	ADVERTISING REVENUE 541,800	2,741		2,741	
	e	SPORTING EVENTS 713,990	27,451	27,451		
	f	All other program service revenue	14,990	5,365	9,625	
	g	**Total. Add lines 2a-2f** . . . . . ▶ $ 72,176,678				
Other Revenue	3	Investment income (including dividends, interest other similar amounts) . . . . . ▶	3,014,844		-21,250	3,036,094
	4	Income from investment of tax-exempt bond proceeds . . ▶	0			
	5	Royalties	0			
		(i) Real / (ii) Personal				
	6a	Gross Rents				
	b	Less rental expenses				
	c	Rental income or (loss)				
	d	Net rental income or (loss) . . . . . ▶				
		(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory 30,523,776				
	b	Less cost or other basis and sales expenses 33,489,780				
	c	Gain or (loss) -2,966,004				
	d	Net gain or (loss) . . . . . ▶	-2,966,004			-2,966,004
	8a	Gross income from fundraising events (not including $ 12,205 of contributions reported on line 1c) See Part IV, line 18 *Attach Schedule G if total exceeds $15,000* . . . . . a 14,940				
	b	Less direct expenses . . . b 9,200				
	c	Net income or (loss) from fundraising events . . ▶	3,005	3,005		
	9a	Gross income from gaming activities See part IV, line 19 *Complete Schedule G if total exceeds $15,000* a				
	b	Less direct expenses . . . b				
	c	Net income or (loss) from gaming activities . . . ▶	0			
	10a	Gross sales of inventory, less returns and allowances . a				
	b	Less cost of goods sold . . b				
	c	Net income or (loss) from sales of inventory . . ▶	0			
		Miscellaneous Revenue / Business Code				
	11a					
	b					
	c					
	d	All other revenue				
	e	**Total. Add lines 11a-11d** . . . . . ▶ $ 0				
	12	**Total Revenue.** Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e . . . . . ▶	89,804,632	72,167,317	-8,884	70,090

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) but are not required to complete columns (B), (C), and (D).

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 governments and organizations in the U S See Part IV, line 21	0			
2 Grants and other assistance to individuals in the U S See Part IV, line 22	30,150,097	30,150,097		
3 Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	832,662	184,818	647,844	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	21,655,158	16,810,878		1,752,254
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	1,956,001	1,572,778	244,605	138,618
9 Other employee benefits	5,944,876	4,174,662	1,129,899	640,315
10 Payroll taxes	1,621,377	1,294,458	208,667	118,252
11 Fees for services (non-employees)				
a Management	0			
b Legal	128,286		128,286	
c Accounting	85,011		85,011	
d Lobbying	0			
e Professional fundraising *See Part IV, line 17* . .	0			
f Investment management fees	342,228		342,228	
g Other	454,864	33,199	269,142	152,523
12 Advertising and promotion	211,501	139,528	45,939	26,034
13 Office expenses	1,557,822	1,125,062	276,224	156,536
14 Information technology	763,605	524,877	152,376	86,352
15 Royalties . .	0			
16 Occupancy	8,783,136	7,904,115	416,379	462,642
17 Travel	888,518	667,861	140,842	79,815
18 Payments of travel or entertainment expenses for any Federal, state or local public officials	0			
19 Conferences, conventions and meetings	129,412	92,625	23,481	13,306
20 Interest	2,669,634	2,371,328	190,404	107,902
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	4,472,690	3,972,909	319,002	180,779
23 Insurance	0			
24 Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a FOOD SERVICE EXPENSE	2,864,785	2,853,023	7,507	4,255
b DEPARTMENTAL PROGRAMS	1,836,285	1,725,559	70,675	40,051
c ATHLETIC EXPENSES	412,149	412,149		
d BOOKS AND RECORDS	378,749	375,658	1,973	1,118
e MEMBERSHIPS	302,444	217,582	54,166	30,696
f All other expenses	2,437,724	2,102,573	47,120	288,031
25 **Total functional expenses.** Add lines 1 through 24f	90,879,014	78,705,739	7,893,796	4,279,479
26 **Joint Costs.** Check ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	10,139	1	7,186
	2	Savings and temporary cash investments	5,533,015	2	7,305,506
	3	Pledges and grants receivable, net	2,128,249	3	2,311,531
	4	Accounts receivable, net	1,035,053	4	1,115,745
	5	Receivables from current and former officers, directors, trustees, key employees or other related parties *Complete Part II of Schedule L*		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) *Complete Part II of Schedule L*		6	
	7	Notes and loans receivable, net	6,089,061	7	6,743,671
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	1,699,271	9	1,555,753
	10a	Land, buildings, and equipment cost basis — 10a: 155,755,709			
	b	Less accumulated depreciation *Complete Part VI of Schedule D* — 10b: 80,906,268	77,354,391	10c	74,849,441
	11	Investments—publicly traded securities	66,076,450	11	42,310,751
	12	Investments—other securities See Part IV, line 11 *Complete Part VII of Schedule D*	48,001,266	12	36,720,532
	13	Investments—program-related See Part IV, line 11 *Complete Part VIII of Schedule D*		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11 *Complete Part IX of Schedule D*	5,398,959	15	4,945,767
	16	**Total assets.** *Add lines 1 through 15 (must equal line 34)*	213,325,854	16	177,865,883
Liabilities	17	Accounts payable and accrued expenses	5,241,257	17	4,516,823
	18	Grants payable		18	
	19	Deferred revenue	1,610,469	19	1,695,268
	20	Tax-exempt bond liabilities	43,137,693	20	40,880,651
	21	Escrow account liability *Complete Part IV of Schedule D*		21	
	22	Payable 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	2,799,347	23	2,717,403
	24	Unsecured notes and loans payable		24	
	25	Other liabilities *Complete Part X of Schedule D*	23,778,612	25	24,343,092
	26	**Total liabilities.** *Add lines 17 through 25*	76,567,378	26	74,153,237
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	65,452,975	27	18,483,434
	28	Temporarily restricted net assets	5,340,641	28	18,464,753
	29	Permanently restricted net assets	65,964,860	29	66,764,459
		Organizations that do not follow SFAS 117, 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	136,758,476	33	103,712,646
	34	Total liabilities and net assets/fund balances	213,325,854	34	177,865,883

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ cash ☑ accrual ☐ other			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes" to lines 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	Yes	
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	Yes	
b	If "Yes," did the organization undergo the required audit or audits?	3b	Yes	

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
Attach to Form 990 or Form 990-EZ. See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
Wittenberg University

Employer identification number
31-0537177

Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization)

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)

3 ☐ A hospital or a cooperative hospital service organization described in **Section 170(b)(1)(A)(iii).** (Attach Schedule H)

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 organization that normally receives (1) more than 331/3% 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 331/3% 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)

10 ☐ An organization organized and operated exclusively to test for public safety See **Section 509(a)(4).** (See instructions)

11 ☐ 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 that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally Integrated **d** ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?	**11g(i)**		No
(ii) a family member of a person described in (i) above?	**11g(ii)**		No
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		No

h Provide the following information about the organizations the organization supports

(i) Name of Supported Organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1- 9 above or IRC section **(See Instructions)**)	**(iv)** Is the organization in col **(i)** listed in your governing document?		**(v)** Did you notify the organization in col **(i)** of your support?		**(vi)** Is the organization in col **(i)** organized in the U S ?		**(vii)** Amount of support?
			Yes	**No**	**Yes**	**No**	**Yes**	**No**	
Total									

Part II **Support Schedule for Organizations Described in IRC 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.)

Public Support

Calendar year (or fiscal year beginning in)	**(a)** 2004	**(b)** 2005	**(c)** 2006	**(d)** 2007	**(e)** 2008	**(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 line 1-3						
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						
6 **Public Support** subtract line 5 from line 4						

Total Support

Calendar year (or fiscal year beginning in)	**(a)** 2004	**(b)** 2005	**(c)** 2006	**(d)** 2007	**(e)** 2008	**(f)** Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total Support** (Add lines 7 through 10)						

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 501(c)(3) organization, check this box and **stop here** ☐

Computation of Public Support Percentage

14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f)) **14**

15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f **15**

16a **33 1/3% Test - 2008.** 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% Test - 2007.** If the organization did not check the 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 - 2008.** 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 IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐

b **10% Facts and Circumstances Test - 2007.** 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 IV 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 the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ☐

Part III **Support Schedule for Organizations Described in IRC 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(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 1-5						
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 1% of the total of lines 9, 10c, 11, and 12 for the year or $5,000						
c Total of lines 7a and 7b						
8 **Public Support** (Substract line 7c from line 6)						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(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 30 June, 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 IV)						
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 501(c)(3) organization, check this box and **stop here** ☐

Computation of Public Support Percentage

15	Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	
16	Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	16	

Computation of Investment Income Percentage

17	Investment Income Percentage for **2008** (line 10c column (f) divided by line 13 column (f))	17	
18	Investment Income Percentage from **2007** Schedule A, Part IV-A, line 27h	18	

19a **33 1/3% Tests - 2008.** 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% Tests - 2007.** 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 **Supplemental Information.** Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

Facts and Circumstances Test

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493088001030

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

To be completed by organizations described below. Attach to Form 990 or Form 990-EZ

OMB No 1545-0047

2008

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities)

- Section 501(c)(3) organizations complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990EZ, Part VI, line 47 (Lobbying Activities)

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax)

- Section 501(c)(4), (5), or (6) organizations complete Part III

Name of the organization	Employer identification number
Wittenberg University	31-0537177

Part I-A **To be completed by all organizations exempt under section 501(c) and section 527 organizations.** (See the instructions for Schedule C for details.)

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures $ _____

3 Volunteer hours _____

Part I-B **To be completed by all organizations exempt under section 501(c)(3).** (See the instructions for Schedule C for details.)

1 Enter the amount of any excise tax incurred by the organization under section 4955 $ _____

2 Enter the amount of any excise tax incurred by organization managers under section 4955 $ _____

3 If the organization incurred in a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV

Part I-C **To be completed by all organizations exempt under section 501(c), except section 501(c)(3).** (See the instructions for Schedule C for details.)

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities $ _____

2 Enter the amount of the filing organization's internal funds contributed to other organizations for section 527 exempt funtion activities $ _____

3 Total of direct and indirect exempt function expenditures Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b $ _____

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 State the names, addresses and Employer Identification Number (EIN) of all section 527 political organizations to which payments were made Enter the amount paid and indicate if the amount was paid from the filing organization's own internal funds or were political contributions received and promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's internal funds If none, enter -0-	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A **To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)).** (See the instructions for Schedule C for details.)

A Check ☐ if the filing organization belongs to an affiliated group
B Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures— (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing Organization's Totals	**(b)** Affiliated Group Totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount Enter the amount from the following table in both columns—		
If the amount on line 1e, column (a) or (b) is: / **The lobbying nontaxable amount is:**		
Not over $500,000 — 20% of the amount on line 1e		
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		
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a Enter -0- if line g is more than line a		
i Subtract line 1f from line 1c Enter -0- if line f is more than line c		

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☑ **No**

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 1a through 1f of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2005	**(b)** 2006	**(c)** 2007	**(d)** 2008	**(e)** Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line d, column (e))					
f Grassroots lobbying expenditures					

Part II-B **To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)).** (See the instructions for Schedule C for details.)

		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?		No	
b	Paid staff or management (include compensation in expenses reported on lines c through i)?		No	
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?	Yes		72,272
g	Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?		No	
i	Other activities If "Yes," describe in Part IV		No	
j	Total lines 1c through 1i			72,272
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes" enter the amount of any tax incurred under section 4912			
c	If "Yes" enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?		No	

Part III-A **To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).** (See the instructions for Schedule C for details.)

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3		

Part III-B **To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes."** (See the instructions for Schedule C for details.)

1	Dues, assessments and similar amounts from members	1 $
2	Section 162(e) non-deductible lobbying and political expenditures ***(do not include amounts of political expenses for which the section 527(f) tax was paid).***	
a	Current Year	2a $
b	Carryover from last year	2b $
c	Total	2c $
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3 $
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4 $
5	Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	5 $

Part IV **Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i
Also, complete this part for any additional information

Identifier	Return Reference	Explanation

Part IV Supplemental Information

Identifier	Return Reference	Explanation

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
Wittenberg University

Employer identification number
31-0537177

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate Contributions to (during year)		
3	Aggregate 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 may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? ☐ Yes ☐ No

Part II **Conservation Easements.** Complete if the organization answered "Yes" to 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 pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of certified historic structure
☐ Preservation of open space

2 Complete lines 2a–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 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 8/17/06	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing 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 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $

(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in 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 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 XIV

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 Trust, Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to 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 why in Part XIV 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? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to 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	116,410,827				
b Contributions	937,887				
c Investment earnings or losses	-23,287,961				
d Grants or scholarships	2,826,965				
e Other expenditures for facilities and programs	6,175,707				
f Administrative expenses					
g End of year balance	85,058,081				

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ▶ 14 87 %

b Permanent endowment ▶ 67 7 %

c Term endowment ▶ 17 43 %

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

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

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land		4,371,946		4,371,946
b Buildings		121,946,096	58,519,839	63,426,257
c Leasehold improvements				
d Equipment		28,669,785	22,386,429	6,283,356
e Other		767,882		767,882
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				74,849,441

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or cateory (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other ABSOLUTE RETURN	17,803,544	
Other PRIVATE EQUITY	17,366,293	
Other REAL ESTATE	1,550,695	
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶	36,720,532	

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
FUNDS HELD IN TRUST BY OTHERS	1,869,820
AND RESERVES	2,516,745
INSURANCE	559,202
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of Liability	(b) Amount
Federal Income Taxes	
ACCTS HELD ON BEHALF OF OTHERS	467,477
ACCUM POSTRETIREMENT BENEFIT OBLIGATION	16,513,469
ANNUITIES AND TRUSTS PAYABLE	3,521,251
FEDERAL GOVT LOANS & GRANTS	3,840,895
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	24,343,092

In Part XIV, 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

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	89,804,632
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	90,879,014
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-1,074,382
4	Net unrealized gains (losses) on investments	4	-31,897,697
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-73,751
9	Total adjustments (net) Add lines 4 - 8	9	-31,971,448
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-33,045,830

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	27,340,859
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	-31,897,697		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d	326,391		
e	Add lines **2a** through **2d**			2e	-31,571,306
3	Subtract line **2e** from line **1**			3	58,912,165
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	342,228		
b	Other (Describe in Part XIV)	4b	30,550,239		
c	Add lines **4a** and **4b**			4c	30,892,467
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	89,804,632

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	60,386,689
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	Losses reported on Form 990, Part IX, line 25	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	60,386,689
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	342,228		
b	Other (Describe in Part XIV)	4b	30,150,097		
c	Add lines **4a** and **4b**			4c	30,492,325
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	90,879,014

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation
INTENDED USES OF THE ORGANIZATION'S ENDOWMENT FUNDS	SCHEDULE D, PART V, LINE 4	Endowment funds are used in accordance with donor restrictions for the following purposes student scholarships (51%), general operations (22%), instruction and academic support (15%), library (7%), and other miscellaneous campus programs (5%)
FIN 48	SCHEDULE D, PART X	In accordance with Financial Accounting Standards Board (FASB) Staff Position No FIN 48-3, the University has elected to defer the effective date of FASB Interpretation No 48 (FIN 48), Accounting for Uncertainty in Income Taxes, until its fiscal year ending June 30, 2010 The University has continued to account for any uncertain tax positions in accordance with literature that was authoritative immediately prior to the effective date of FIN 48, such as FASB Statement No 109, Accounting for Income Taxes, and FASB Statement No 5, Accounting for Contingencies
OTHER ADJUSTMENTS	SCHEDULE D, PART XI, LINE 8 & PART XII, LINE 2D	DEFINED BENEFIT PLAN NET GAIN ARISING DURING PERIOD = 326,391 NET LOSS & SERVICE CREDIT ON DEFINED BENEFIT PLAN = (400,142) --------- (73,751) OTHER ADJUSTMENTS SCHEDULE D, PART XII, LINE 4B GRANTS & SCHOLARSHIPS = 30,150,097 NET LOSS & SERVICE CREDIT ON DEFINED BENEFIT PLAN = 400,142 -- -------- 30,550,239 OTHER ADJUSTMENTS SCHEDULE D, PART XIII, LINE 4B GRANTS & SCHOLARSHIPS = 30,150,097

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SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

Attach to Form 990 or Form 990-EZ. To be completed by organizations that answer "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
Wittenberg University

Employer identification number
31-0537177

			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	Yes	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	Yes	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe If "No," please explain WITTENBERG UNIVERSITY IS IN COMPLIANCE WITH REV PROC 75-50	3	Yes	
4	Does the organization maintain the following?			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	Yes	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	Yes	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	Yes	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	Yes	
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)			
5	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	5a		No
b	Admissions policies?	5b		No
c	Employment of faculty or administrative staff?	5c		No
d	Scholarships or other financial assistance?	5d		No
e	Educational policies?	5e		No
f	Use of facilities?	5f		No
g	Athletic programs?	5g		No
h	Other extracurricular activities?	5h		No
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)			
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a	Yes	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		No
	If you answered "Yes" to either 6a or b, please explain using an attached statement			
7	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	7	Yes	

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SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

▶ **Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than $15,000 on Form 990-EZ, line 6a.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
Wittenberg University

Employer identification number
31-0537177

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

a ☐ Mail solicitations
b ☐ Email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities? ☐ **Yes** ☐ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization Form 990-EZ filers are not required to complete this table

(i) Name of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions?		**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col **(i)**	**(vi)** Amount paid to (or retained by) organization
		Yes	**No**			
Total			▶			

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

		(a) Event #1 FOOTBALL OUTING (event type)	(b) Event #2 GOLF OUTING (event type)	(c) Other Events 0 (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts	19,365	7,780		27,145
	2 Less Charitable contributions	9,919	5,021		14,940
	3 Gross revenue (line 1 minus line 2)	9,446	2,759		12,205
Direct Expenses	4 Cash Prizes				
	5 Non-cash Prizes	942			942
	6 Rent/Facility costs	4,410			4,410
	7 Other direct expenses	3,848			3,848
	8 Direct expense summary Add lines 4 through 7 in column (d) ▶				9,200
	9 Net income summary Combine lines 3 and 8 in column (d) ▶				3,005

Part III **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶				

			Yes	No
9	Enter the state(s) in which the organization operates gaming activities _____			
a	Is the organization licensed to operate gaming activities in each of these states?	9a		
b	If "No," Explain			
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a		
b	If "Yes," Explain			
11	Does the organization operate gaming activities with nonmembers?	11		
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12		

			Yes	No
13	Indicate the percentage of gaming activity operated in			
a	The organization's facility	**13a**		
b	An outside facility	**13b**		
14	Provide the name and address of the person who prepares the organization's gaming/special events books and records			
	Name ▶ _____			
	Address ▶ _____			
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	**15a**		
b	If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____			
c	If "Yes," enter name and address			
	Name ▶ _____			
	Address ▶ _____			
16	Gaming manager information			
	Name ▶ _____			
	Gaming manager compensation ▶ $ _____			
	Description of services provided ▶ _____			
	☐ Director/officer ☐ Employee ☐ Independent contractor			
17	Mandatory distributions			
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	**17a**		
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $			

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
Wittenberg University

Employer identification number
31-0537177

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Use Part IV and Schedule I-1 if additional space is needed . . . ▶ ☐

1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

2 Enter total number of section 501(c)(3) and government organizations . . . ▶

3 Enter total number of other organizations . . . ▶

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
INSTITUTIONAL SCHOLARSHIPS & AWARDS	1895	27,092,624			
ENDOWED & OTHER SHOLARSHIPS	1434	3,057,473			

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

See Additional Data Table

Identifier	Return Reference	Explanation
PROCEDURES FOR MONITORING USE OF GRANT FUNDS IN THE UNITED STATES	SCHEDULE I, PART I, LINE 2	THE ORGANIZATION USES STUDENT FINANCIAL AID GUIDELINES TO MONITOR THE USE OF GRANT FUNDS

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
Wittenberg University

Employer identification number
31-0537177

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in 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 idemnification and gross-up payments ☑ Health or social club dues or initiation fees ☐ Discretionary spending account ☑ Personal services (e g , maid, chauffeur, chef)			
b	If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☐ 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 in Form 990, Part VII, Section A, line 1a			
a	Receive a severance payment or change of control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	501(c)(3) and 501(c)(4) organizations only must complete lines 5-8.			
5	For persons listed in 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**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in 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**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
MARK H ERICKSON	(i)	282,001	0	0	23,000	22,810	327,811	135,000
	(ii)	0	0	0	0	0	0	0
KENNETH W BLADH	(i)	157,750	0	0	15,878	11,190	184,818	78,216
	(ii)	0	0	0	0	0	0	0
DARRELL B KITCHEN	(i)	157,398	0	0	16,014	11,582	184,994	77,653
	(ii)	0	0	0	0	0	0	0
DAVID LONG	(i)	127,207	0	0	0	29,526	156,733	0
	(ii)	0	0	0	0	0	0	0
DOUG SWARTZ	(i)	126,482	0	0	0	29,579	156,061	0
	(ii)	0	0	0	0	0	0	0
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation
OTHER BENEFITS	SCHEDULE J, PART I, LINE 1A	DARRELL KITCHEN RECEIVES A CLUB MEMBERSHIP, WHICH IS INCLUDED IN HIS TAXABLE COMPENSATION MARK ERICKSON, THE UNIVERSITY'S PRESIDENT, RECEIVES PERSONAL USE OF A RESIDENCE, A CLUB MEMBERSHIP, AND A STORAGE UNIT THE CLUB MEMBERSHIP IS INCLUDED IN HIS TAXABLE COMPENSATION THE PERSONAL USE OF A RESIDENCE AND THE STORAGE UNIT (COSTING APPROXIMATELY $625 ANNUALLY) ARE NOT INCLUDED IN TAXABLE COMPENSATION

Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

To be completed by organizations that answered "Yes" to Form 990, Part IV, line 24a.
Provide descriptions, explanations, and any additional information in Schedule O.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
Wittenberg University

Employer identification number
31-0537177

Part I Bond Issues *(Required for 2008)*

	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer	
							Yes	No	Yes	No
A	OHIO HIGHER EDUCATIONAL FACILITY COMMISSION			05-05-2005	11,367,477	CONSTRUCTION OF RESIDENCE HALL		X	X	

Part II Proceeds *(Optional for 2008)*

		A	B	C	D	E
1	Total Proceeds of Issue					
2	Gross Proceeds in Reserve Funds					
3	Proceeds in Refunding or Defeasance Escrows					
4	Other Unspent Proceeds					
5	Issuance Costs from Proceeds					
6	Working Capital Expenditures from Proceeds					
7	Capital Expenditures from Proceeds					
8	Year of Substantial Completion					

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
9	Were the bonds issued as part of a current refunding issue?										
10	Were the bonds issued as part of an advance refunding issue?										
11	Has the final allocation of proceeds been made?										
12	Does the organization maintain adequate books and records to support the final allocation of proceeds?										

Part III Private Business Use *(Optional for 2008)*

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?										
2	Are there any lease arrangements with respect to the financed property which may result in private business use?										

Part III **Private Business Use** *(Continued)*

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts with respect to the financed property which may result in private business use?										
3b	Are there any research agreements with respect to the financed property which may result in private business use?										
3c	Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?										
4	Enter the percentage of financed property used in a private business use by entities other than a 501(c)(3) organization or a state or local government										
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another 501(c)(3) organization, or a state or local government										
6	Total of lines 4 and 5										
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?										

Part IV **Arbitrage** *(Optional for 2008)*

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Has a Form 8038-T been filed wth respect to the bond issue?										
2	Is the bond issue a variable rate issue?										
3a	Has the organization or the government issuer identified a hedge with respect to the bond issue on its books and records?										
b	Name of provider										
c	Term of hedge										
4a	Were gross proceeds invested in a GIC?										
b	Name of provider										
c	Term of GIC										
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?										
5	Were any gross proceeds invested beyond an available temporary period?										
6	Did the bond issue qualify for an exception to rebate?										

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Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Attach to Form 990 or Form 990-EZ.
▶ To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38b or 40b.

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2008

Open to Public Inspection

Name of the organization
Wittenberg University

Employer identification number
31-0537177

Part I **Excess Benefit Transactions** (section 501(c)(3) and section 501 (c)(4) organizations only).
To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1 (a) Name of disqualified person	(b) Description of transaction	(c) Corrected? Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ $

Part II **Loans to and/or From Interested Persons**
To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization? To	From	(c) Original principal amount	(d) Balance due	(e) In default? Yes	No	(f) Approved by board or committee? Yes	No	(g) Written agreement? Yes	No
Total . . . . . ▶ $										

Part III **Grants or Assistance Benefitting Interested Persons**
To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV **Business Transactions Involving Interested Persons**
To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes	No
KATHERINE BLADH	FAMILY MEMBER - SEE SCH O	36,864	UNIVERSITY EMPLOYEE		No
LIN ERICKSON	FAMILY MEMBER - SEE SCH O	83,636	UNIVERSITY EMPLOYEE		No
TOM PAULSEN	FAMILY MEMBER - SEE SCH O	57,118	UNIVERSITY EMPLOYEE		No

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Non-Cash Contributions

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
Wittenberg University

Employer identification number
31-0537177

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	10	458,234	STOCK QUOTE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other	X	1	93,000	APPRAISAL
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (describe _____)				
26 Other (describe _____)				
27 Other (describe _____)				
28 Other (describe _____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, *Part IV, Donee Acknowledgement* **29** 0

		Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	**30a**		No
b If "Yes", describe the arrangement in Part II			
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	**31**	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?	**32a**		No
b If "Yes", describe in Part II			
33 If the organization did not report revenues in Column (c) for a type of property for which Column (a) is checked, describe in Part II			

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	ReturnReference	Explanation

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SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
Wittenberg University

Employer identification number
31-0537177

Identifier	Return Reference	Explanation
ORGANIZATION'S MISSION	FORM 990, PART I, LINE 1 & PART III, LINE 1	WITTENBERG UNIVERSITY'S FUNDAMENTAL PURPOSE IS TO HELP EDUCATE "THE CREATIVE MINORITY OF A CIVILIZATION," TO DEVELOP IN HARMONY THE INTELLECTUAL, SPIRITUAL, AESTHETIC, SOCIAL, AND PHYSICAL QUALITIES WHICH CHARACTERIZE WHOLENESS OF PERSON

Identifier	Return Reference	Explanation
Program service accomplishment	Form 990, Part III, Line 4a	Wittenberg University currently enrolls approximately 1,853 full-time students who pursue degrees in more than 29 major fields of study The University holds general accreditation from the North Central Association of Colleges and Schools and some departments hold specialty accreditations Effective December 1, 2000, the Ohio Board of Regents granted the University an Amended Certificate of Authorization to confer the degrees of Bachelor of Arts, Bachelor of Science, Bachelor of Fine Arts, Bachelor of Music, Bachelor of Music Education, and Master of Arts in Education The Regents also approved the University in the following Teacher Licensure Fields Early Childhood, Middle Childhood, Intervention Specialist Mild/Moderate Educational Needs, Adolescent to Young Adult Earth Sciences, Integrated Language Arts, Integrated Mathematics, Integrated Social Studies, and Life Sciences, Multi-Age Drama/Theater, Foreign Language, Music and Visual Arts

Identifier	Return Reference	Explanation
FORM 8282	FORM 990, PART V, LINE 7D	THE ORGANIZATION ANSWERED THE ABOVE-REFERENCED QUESTION AS NONE BECAUSE NO FORM 8282'S WERE FILED AS OF YEAR END AN 8282 WAS FILED IN JANUARY 2010 FOR TANGIBLE PERSONAL PROPERTY THAT WAS SOLD

Identifier	Return Reference	Explanation
FAMILY/BUSINESS RELATIONSHIPS	FORM 990, PART VI, LINE 2	JOHN MEIER AND DEBORAH MILLER HAVE A BUSINESS RELATIONSHIP WILLIAM BARTON, DAVID BOYLE, AND THOMAS LOFTIS HAVE A BUSINESS RELATIONSHIP

Identifier	Return Reference	Explanation
SIGNIFICANT CHANGES TO ORGANIZATIONAL DOCUMENTS	FORM 990, PART VI, LINE 4	FORMERLY, THE PRESIDENT OF WITTENBERG UNIVERSITY NOMINATED EMERITUS DIRECTORS, AND EMERITUS DIRECTORS WERE ELECTED BY A SIMPLE MAJORITY VOTE OF MEMBERS PRESENT AS LONG AS A QUORUM WAS PRESENT PRESENTLY, EMERITUS DIRECTORS ARE NOMINATED BY THE COMMITTEE ON GOVERANCE AND BOARD AFFAIRS, AND EMERITUS DIRECTORS ARE ELECTED BY A SIMPLE MAJORITY VOTE OF THE WHOLE AUTHORIZED NUMBER OF DIRECTORS

Identifier	Return Reference	Explanation
PROCESS TO REVIEW FORM 990	FORM 990, PART VI, LINE 10	The 990 will be made available on the Board's web portal before filing The organization's Controller and audit committee will do a detailed review of the return prior to filing

Identifier	Return Reference	Explanation
MONITORING & ENFORCEMENT OF COMPLIANCE WITH CONFLICT OF INTEREST POLICY	FORM 990, PART VI, LINE 12C	All Board members and key employees are required to annually complete the conflict of interest questionnaire Reported potential conflicts are disclosed to the Audit Committee and discussed If a conflict is found, the member with the conflict abstains from voting on the related issue

Identifier	Return Reference	Explanation
PROCESS TO REVIEW PRESIDENT, OFFICER, & KEY EMPLOYEE COMPENSATION	FORM 990, PART VI, LINES 15A & 15B	PRESIDENT, OFFICER, & KEY EMPLOYEE COMPENSATION IS REVIEWED USING COMPENSATION SURVEYS AND COMPENSATION DATA FROM PEER INSTITUTIONS THE REVIEWS WERE LAST CONDUCTED IN JUNE 2009 THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS REVIEWED THE PRESIDENT'S COMPENSATION, AND THE PRESIDENT REVIEWED OFFICER AND KEY EMPLOYEE COMPENSATION

Identifier	Return Reference	Explanation
AVAILABILITY OF GOVERNING DOCUMENTS, COI POLICY, AND FINANCIAL STATEMENTS	FORM 990, PART VI, LINE 19	THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST

Identifier	Return Reference	Explanation
FAMILY MEMBERS	SCHEDULE L, PART IV	KATHERINE BLADH IS KEN BLADH'S FAMILY MEMBER LIN ERICKSON IS MARK ERICKSON'S FAMILY MEMBER TOM PAULSEN IS JOHN PAULSEN'S FAMILY MEMBER

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Form **8865**

Department of the Treasury
Internal Revenue Service

Return of U.S. Persons With Respect to Certain Foreign Partnerships

▶ **Attach to your tax return. See separate instructions.**

Information furnished for the foreign partnership's tax year beginning 01-01-2008 , and ending 12-31-2008

OMB No 1545-1668

2008

Attachment Sequence No **118**

Name of person filing this return
WITTENBERG UNIVERSITY

Filer's identifying number
31-0537177

Filer's address (if you are not filing this form with your tax return)
200 West Ward Street
PO Box 720
Springfield, OH 455010720

A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es))
1 ☐ 2 ☐ 3 ☑ 4 ☐

B Filer's tax year beginning 07-01-2008 , and ending 06-30-2009

C Filer's share of liabilities Nonrecourse $ Qualified nonrecourse financing $ Other $

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent

Name | EIN

Address

E Information about certain other partners (see instructions)

(1) Name	**(2)** Address	**(3)** Identifying number	**(4)** Check applicable box(es)		
			Category 1	Category 2	Constructive owner

F1 Name and address of foreign partnership
OCM OPPORTUNITIES FUND VIIB SARL

333 SOUTH GRAND AVENUE
28TH FLOOR
LOS ANGELES
CA
90071

2 EIN (if any)
20-8514102

3 Country under whose laws organized
LU

4 Date of organization	**5** Principal place of business	**6** Principal business activity code number	**7** Principal business activity	**8a** Functional currency	**8b** Exchange rate (see instr)
	LU				

G Provide the following information for the foreign partnership's tax year

1 Name, address, and identifying number of agent (if any) in the United States

2 Check if the foreign partnership must file
☐ Form 1042 ☐ Form 8804 ☐ Form 1065 or 1065-B
Service Center where Form 1065 or 1065-B is filed

3 Name and address of foreign partnership's agent in country of organization, if any

4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

5 Were any special allocations made by the foreign partnership? ▶ ☐ **Yes** ☐ **No**

6 Enter the number of Forms 8858, Information Return of U S Persons With Respect To Foreign Disregarded Entities, attached to this return (see instructions) ▶

7 How is this partnership classified under the law of the country in which it is organized? ▶

8 Did the partnership own any separate units within the meaning of Regulations section 1 1503-2(c)(3), (4), or 1 1503(d)-1(b)(4)? ▶ ☐ **Yes** ☑ **No**

9 Does this partnership meet **both** of the following requirements?
- The partnership's total receipts for the tax year were less than $250,000 and
- The value of the partnership's total assets at the end of the tax year was less than $1 million

▶ ☐ **Yes** ☑ **No**

If "Yes," **do not** complete Schedules L, M-1, and M-2

Sign Here Only If You Are Filing This Form Separately and Not With Your Tax Return

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 general partner or limited liability company member) is based on all information of which preparer has any knowledge

▶ ******
Signature of general partner or limited liability company member

▶ 2010-05-17
Date

Paid Preparer Sign and Complete Only If Form is Filed Separately.

Preparer's signature ▶	Date	Check if self-employed ▶ ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶	BKD LLP 201 N Illinois Street Indianapolis, IN 46204		EIN ▶ Phone no (317) 383-4000

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

Cat No 25852A Form **8865** (2008)

Schedule A **Constructive Ownership of Partnership Interest.** Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

a ☐ Owns a direct interest **b** ☑ Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner
PARK STREET CAPITAL PRIVATE EQUITY FUND VIII	ONE FEDERAL STREET 24TH FLOOR C/O PARK STREET CAPITAL LLC BOSTON, MA 02110			X

Schedule A-1 **Certain Partners of Foreign Partnership** (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person

Does the partnership have any other foreign person as a direct partner? ▶ ☐ **Yes** ☐ **No**

Schedule A-2 **Affiliation Schedule.** List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

Schedule B **Income Statement—Trade or Business Income**

Caution. *Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.*

Income	1a	Gross receipts or sales	1a			
	b	Less returns and allowances	1b		1c	
	2	Cost of goods sold			2	
	3	Gross profit Subtract line 2 from line 1c			3	
	4	Ordinary income (loss) from other partnerships, estates, and trusts *(attach statement)*			4	
	5	Net farm profit (loss) *(attach Schedule F (Form 1040))*			5	
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6	
	7	Other income (loss) *(attach statement)*			7	
	8	**Total income (loss).** Combine lines 3 through 7			8	
Deductions (see instructions for limitations)	9	Salaries and wages (other than to partners) (less employment credits)			9	
	10	Guaranteed payments to partners			10	
	11	Repairs and maintenance			11	
	12	Bad debts			12	
	13	Rent			13	
	14	Taxes and licenses			14	
	15	Interest			15	
	16a	Depreciation *(if required, attach Form 4562)*	16a			
	b	Less depreciation reported elsewhere on return	16b		16c	
	17	Depletion (**Do not** deduct oil and gas depletion)			17	
	18	Retirement plans, etc			18	
	19	Employee benefit programs			19	
	20	Other deductions *(attach statement)*			20	
	21	**Total deductions.** Add the amounts shown in the far right column for lines 9 through 20			21	
	22	**Ordinary business income (loss)** from trade or business activities Subtract line 21 from line 8			22	

Schedule D Capital Gains and Losses

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example 100 shares of "Z" Co)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					

2	Short-term capital gain from installment sales from Form 6252, line 26 or 37	2	
3	Short-term capital gain (loss) from like-kind exchanges from Form 8824	3	
4	Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts	4	
5	**Net short-term capital gain or (loss).** Combine lines 1 through 4 in column (f) Enter here and on Form 8865, Schedule K, line 8 or 11	5	

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example 100 shares of "Z" Co)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
6					

7	Long-term capital gain from installment sales from Form 6252, line 26 or 37	7	
8	Long-term capital gain (loss) from like-kind exchanges from Form 8824	8	
9	Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts	9	
10	Capital gain distributions	10	
11	**Net long-term capital gain or (loss).** Combine lines 6 through 10 in column (f) Enter here and on Form 8865, Schedule K, line 9a or 11	11	

Schedule K Partners' Distributive Share Items				Total amount
Income (Loss)	1	Ordinary business income (loss) (page 2, line 22)		1
	2	Net rental real estate income (loss) *(attach Form 8825)*		2
	3a	Other gross rental income (loss)	3a	
	b	Expenses from other rental activities *(attach statement)*	3b	
	c	Other net rental income (loss) Subtract line 3b from line 3a		3c
	4	Guaranteed payments		4
	5	Interest income		5
	6	Dividends a Ordinary dividends		6a
		b Qualified dividends	6b	
	7	Royalties		7
	8	Net short-term capital gain (loss)		8
	9a	Net long-term capital gain (loss)		9a
	b	Collectibles (28%) gain (loss)	9b	
	c	Unrecaptured section 1250 gain *(attach statement)*	9c	
	10	Net section 1231 gain (loss) *(attach Form 4797)*		10
	11	Other income (loss) *(see instructions)* Type ▶		11
Deductions	12	Section 179 deduction *(attach Form 4562)*		12
	13a	Contributions		13a
	b	Investment interest expense		13b
	c	Section 59(e)(2) expenditures (1) Type ▶ _____ (2) Amount ▶		13c(2)
	d	Other deductions *(see instructions)* Type ▶		13d
Self-Employment	14a	Net earnings (loss) from self-employment		14a
	b	Gross farming or fishing income		14b
	c	Gross nonfarm income		14c
Credits	15a	Low-income housing credit (section 42(j)(5))		15a
	b	Low-income housing credit (other)		15b
	c	Qualified rehabilitation expenditures (rental real estate) *(attach Form 3468)*		15c
	d	Other rental real estate credits *(see instructions)* Type ▶ _____		15d
	e	Other rental credits *(see instructions)* Type ▶ _____		15e
	f	Other credits *(see instructions)* Type ▶		15f
Foreign Transactions	16a	Name of country or U S possession ▶ _____		
	b	Gross income from all sources		16b
	c	Gross income sourced at partner level		16c
		Foreign gross income sourced at partnership level		
	d	Passive category ▶ _____ e General category ▶ _____ f Other *(attach statement)* ▶		16f
		Deductions allocated and apportioned at partner level		
	g	Interest expense ▶ _____ h Other ▶		16h
		Deductions allocated and apportioned at partnership level to foreign source income		
	i	Passive category ▶ _____ j General category ▶ _____ k Other *(attach statement)* ▶		16k
	l	Total foreign taxes (check one) ▶ ☐ Paid ☐ Accrued		16l
	m	Reduction in taxes available for credit *(attach statement)*		16m
	n	Other foreign tax information *(attach statement)*		
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment		17a
	b	Adjusted gain or loss		17b
	c	Depletion (other than oil and gas)		17c
	d	Oil, gas, and geothermal properties—gross income		17d
	e	Oil, gas, and geothermal properties—deductions		17e
	f	Other AMT items *(attach statement)*		17f
Other Information	18a	Tax-exempt interest income		18a
	b	Other tax-exempt income		18b
	c	Nondeductible expenses		18c
	19a	Distributions of cash and marketable securities		19a
	b	Distributions of other property		19b
	20a	Investment income		20a
	b	Investment expenses		20b
	c	Other items and amounts *(attach statement)*		

Schedule L Balance Sheets per Books. (Not required if Item G9, page 1, is answered "Yes.")

	Assets	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U S government obligations				
5	Tax-exempt securities				
6	Other current assets *(attach statement)*				
7	Mortgage and real estate loans				
8	Other investments *(attach statement)*				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
13	Other assets *(attach statement)*				
14	**Total** assets				
	Liabilities and Capital				
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities *(attach statement)*				
18	All nonrecourse loans				
19	Mortgages, notes, bonds payable in 1 year or more				
20	Other liabilities *(attach statement)*				
21	Partners' capital accounts				
22	**Total** liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U S assets		
2 Total foreign assets		
a Passive category		
b General categories		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return (Not required if Item G9, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize)	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11 not recorded on books this year (itemize)		a Tax-exempt interest $	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 16l not charged against book income this year (itemize)	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize)		a Depreciation $	
a Depreciation $			
b Travel and entertainment $		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Income (loss) Subtract line 8 from line 5	

Schedule M-2 Analysis of Partners' Capital Accounts (Not required if Item G9, page 1, is answered "Yes.")

1 Balance at beginning of year		6 Distributions a Cash	
2 Capital contributed		b Property	
a Cash		7 Other decreases (itemize)	
b Property			
3 Net income (loss) per books			
4 Other increases (itemize)		8 Add lines 6 and 7	
		9 Balance at end of year Subtract line 8 from line 5	
5 Add lines 1 through 4			

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d)

	Transactions of foreign partnership	**(a)** U S person filing this return	**(b)** Any domestic corporation or partnership controlling or controlled by the U S person filing this return	**(c)** Any other foreign corporation or partnership controlling or controlled by the U S person filing this return	**(d)** Any U S person with a 10% or more direct interest in the controlled foreign partnership (other than the U S person filing this return)
1	Sales of inventory				
2	Sales of property rights (patents, trademarks, etc)				
3	Compensation received for technical, managerial, engineering, construction, or like services				
4	Commissions received				
5	Rents, royalties, and license fees received				
6	Distributions received				
7	Interest received				
8	Other				
9	Add lines 1 through 8				
10	Purchases of inventory				
11	Purchases of tangible property other than inventory				
12	Purchases of property rights (patents, trademarks, etc)				
13	Compensation paid for technical, managerial, engineering, construction, or like services				
14	Commissions paid				
15	Rents, royalties, and license fees paid				
16	Distributions paid				
17	Interest paid				
18	Other				
19	Add lines 10 through 18				
20	Amounts borrowed (enter the maximum loan balance during the year) — see instructions				
21	Amounts loaned (enter the maximum loan balance during the year) — see instructions				

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493088001030

SCHEDULE O (Form 8865)

Department of the Treasury
Internal Revenue Service

Transfer of Property to a Foreign Partnership

(under section 6038B)

▶ **Attach to Form 8865. See Instructions for Form 8865.**

OMB No 1545-1668

2008

Name of transferor
PARK STREET CAPITAL PRIVATE EQUITY FUND VIII

Filer's identifying number
31-0537177

Name of foreign partnership
OCM OPPORTUNITIES FUND VIIB SARL

Part I **Transfers Reportable Under Section 6038B**

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash			111,791				1 017 %
Marketable securities							
Inventory							
Tangible property used in trade or business							
Intangible property							
Other property							

Supplemental Information Required To Be Reported (see instructions):

Part II **Dispositions Reportable Under Section 6038B**

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? . . . . . ▶ ☐ **Yes** ☑ **No**

The Constitution and Bylaws

of the

Board of Directors

of

Wittenberg College

THE CONSTITUTION

ARTICLE I

Name, Purpose, Property, and Relationship to the Evangelical Lutheran Church in America

SECTION 1. NAME

The name of this corporation, in accordance with its Charter, is The Board of Directors of Wittenberg College. The educational institution operated by it is known as Wittenberg University. This corporation's principal place of business is Springfield, Ohio.

SECTION 2. PURPOSE (As amended 5/8/99)

(A) The purpose of this corporation shall be to establish and operate in an environment conducive to Christian faith and commitment an educational institution which shall include a college or colleges to educate men and women who are motivated and equipped to be responsible citizens in the occupations and professions which are necessary to society's well being through the harmonious development of their intellectual, spiritual, social, and physical potentials. The institution operated by and the programs of this corporation shall be open to all men and women without regard to race, creed, color, religion, national origin, sexual orientation, sex, or age who submit evidence of satisfactory character and scholarship.

(B) In the discharge of the purpose set forth in (A), this corporation shall have all express and incidental powers granted to nonprofit corporations under Section 1702.01 et seq, Ohio Revised Code, as the same may be amended.

SECTION 3. RELATIONSHIP TO CHURCH AND CONTROL (As amended 5/8/99 and 1/29/00)

Wittenberg University shall be connected with and conducted as an institution related to the Evangelical Lutheran Church in America or its successors. The control and direction of this corporation shall be vested in a Board of Directors.

This section shall not be amended except with the consent, declared by official action, of Supporting Synods including in their confirmed membership two-thirds of the total confirmed membership of all of the Supporting Synods. Supporting Synods means the six supporting synods within Region VI of the Evangelical Lutheran Church in America.

SECTION 4. SUPPORT BY LUTHERAN CHURCH BODIES

The corporation shall have a primary relationship with the Supporting Synods; however, financial and other support of the corporation and its work shall be open to all Lutheran synods and other levels which wish to share the corporation's commitment to church-related, liberal arts education.

SECTION 5. TRANSFER OF PROPERTY AND MERGER

(A) The property of this corporation shall be held by it as a sacred trust for the purpose of furthering the cause of independent higher education.

(B) The consent of Supporting Synods of the Evangelical Lutheran Church in America, including in their confirmed membership two-thirds of the total confirmed membership of all of the Supporting Synods, declared by official action, shall be a necessary prerequisite to any sale, transfer, or conveyance of all the property and assets of the corporation, or any part thereof the sale or transfer of which would tend to change the character of the corporation or render its service less effective; to any merger of the corporation, or any part thereof, with any other corporation; and to the amendment of this section.

ARTICLE II

The Board of Directors of the Corporation

SECTION 1. MEMBERS AND TRUSTEES

(A) The trustees of this corporation shall be the Board of Directors. The Board of Directors shall constitute the membership of the corporation under all circumstances where action of the membership is required by law.

(B) Except as otherwise provided by law, the Charter, and this Constitution, the authority of the corporation, shall be exercised by the Board of Directors.

SECTION 2. ELECTIONS OF DIRECTORS (As amended 6/7/88, 5/8/99, 5/5/00, 5/8/04, and 5/5/07.)

The Board of Directors shall be composed of that number of Directors, determined from time to time by the Directors, acting in their capacity as members of the corporation; provided, however, that the number of Directors shall not be less than thirty and shall not exceed forty. The following procedures and requirements apply

(A) Throughout his or her term of office, the President of the University shall be a Director, with voice and vote.

(B) The remaining Directors shall be nominated by that committee of the Board charged with that responsibility, after consultation with the President of the University and the Chair of the Board. The Board, acting as members of the corporation, shall elect the Directors by a simple majority vote of the whole authorized number of Directors at the annual meeting or a special meeting called for such purpose or by an election conducted by U.S. mail or by electronic mail. Any action to elect Directors by mail or electronic mail shall be deemed to have occurred when the Secretary or Assistant Secretary of the Board receives written ballots or email ballots from the number of Directors equal to one more than half of the whole authorized number of Directors. A simple majority of the Board shall be Lutherans, including within this number at least one Lutheran from each Supporting Synod who shall be selected from among the clergy or lay members of such Supporting Synod after consultation with the Bishop of such Supporting Synod. The remaining Directors should include Wittenberg alumni, persons residing within the Clark County, Ohio region and other individuals who have demonstrated or expressed interest in the advancement of the University. Notwithstanding the criteria for selecting Directors reflected in this Section 2, no action of the Board shall be void or voidable due to any deficiency in the number of Lutherans, alumni or Clark County residents serving on the Board or present at the meeting when said action is taken.

(C) The President may nominate for election by the Board as Emeritus Directors, to serve with voice but without vote, those individuals worthy of such honor, by reason of distinguished service to the University as members of the Board. Emeritus Directors shall not be counted toward the selection criteria articulated in Paragraph (B), Section 2, of this Article II, or for the purpose of determining the presence of a quorum for any meeting of the Board or any committee.

SECTION 3. CLASSIFICATION AND TERMS OF OFFICE (As amended 2/9/91 and 5/8/04)

The Directors elected under Paragraph (B), Section 2, of this Article II shall be divided into three classes of approximately equal number. The term of office for each class shall be three years. Except as provided below, no Director shall be eligible for reelection for a term following the term during which he or she has completed twelve years of uninterrupted service, until one year has elapsed since the expiration of such Director's final term. Upon the favorable recommendation of the Board committee charged with the responsibility of nominating Directors and upon the adoption of that recommendation by the affirmative vote of two-thirds of the whole authorized number of Directors, a Director who has reached the above limit of uninterrupted service may be reelected for one additional three-year term without the otherwise required one-year absence.

Emeritus Directors shall serve at the pleasure of the Board.

SECTION 4. VACANCIES

Vacancies shall be filled by election in accordance with the procedures and requirements set forth in Sections 2 and 3 of this Article.

Any member of the Board who has been absent from two successive regular meeting of the Board without acceptable excuse will be deemed to have resigned and his or her position on the Board and that position shall be declared vacant.

SECTION 5. COMMITTEES (As amended 6/7/88)

The Board of Directors may appoint certain of its members (but in no event less than three) to act as a standing or special Committee or Committees and may delegate to such Committee or Committees powers to be exercised under the control and direction of the Board. Each Committee shall report directly to the Board and each member shall serve at the pleasure of the Board. In addition, there shall be an Executive Committee composed and empowered as provided in the Bylaws.

SECTION 6. MEETINGS (As amended 6/7/88, 5/8/99, and 5/5/07.)

(A) Regular Meetings. Regular meetings of the Board of Directors shall be held three times a year, and the meeting nearest the end of the academic year shall be the Annual Meeting.

(B) Special Meetings. Special meetings of the Board of Directors shall be held at any time at the call of the Chair of the Board, the President of the University, or upon the written request of ten members of the Board.

(C) Committee Meetings. Meetings of any Committee shall be held at the call of the person who chairs the Committee, the Chair of the Board, or the President of the University.

(D) Place of Meetings. Meetings of the Board of Directors or any Committee may be held either within or without the State of Ohio in person or through communications equipment, if all persons participating in the meeting can hear each other. Customarily, all meetings will be held in Springfield, Ohio, although each presiding Chair shall determine where a Committee or the Board shall convene.

(E) Notice of Meetings. Notice of time and place of any regular meeting of the Board of Directors or any Committee shall be mailed or electronically mailed to each member of the Board or Committee at least two weeks prior to the date of such meetings. Notice of time, place, and nature of the business to be considered by any special meeting of the Board of Directors shall be given at least forty-eight hours prior to any such meeting by mail, electronic mail, telegraph, telephone, or personal delivery. Such notice may be waived by any Director either before, after, or at such meeting in writing or by attendance at or by participation in any meeting, including one held through communications equipment, without protest prior to the commencement thereof.

(F) Quorum and Voting. At any meeting of the Board of Directors or of any Committee a simple majority of the whole authorized number of members of such Board or Committee shall constitute a quorum. At any meeting at which a quorum is present all acts, questions, and business which may come before the meeting shall be determined by a majority of votes cast by the Directors present at such meeting, unless the vote of the greater number is required by the Charter, this Constitution, or the Bylaws.

SECTION 7. ACTION OF DIRECTORS WITHOUT A MEETING (As amended 6/7/88)

Any action which may be authorized or taken at a meeting of the Board of Directors or of any Committee, as the case may be, may be authorized or taken without a meeting with the affirmative vote or approval of and in writing or writings signed by all of the persons who would be entitled to notice of a meeting for such purpose or, in the case of the Board of Directors, acting in their capacity as members of the Corporation, such other proportion or number of voting members, not less than a majority, as this Constitution or the Bylaws may permit; provided, however, that any such writing or writings must be filed with or entered upon the records of the Corporation.

ARTICLE III
Officers

SECTION 1. GENERAL PROVISIONS, TERM OF OFFICE, AND REMOVAL (as amended 5/8/99)

The Board of Directors shall elect a Chair, a Vice Chair, a Secretary, and a Treasurer and such other officers and assistant officers as the Board may from time to time deem necessary. Each officer shall be elected by written ballot from the membership of the Board at its Annual Meeting for the term of one year or until such officer's successor is duly elected and qualified. Any officer may be removed at any time, with or without cause, by the affirmative vote of a majority of the Directors. Any vacancy may be filled by the customary election procedure at any regular or special meeting. The Chair shall serve as the President of the Corporation.

SECTION 2. POWERS

The officers shall have such authority and perform such duties, as between themselves and the Corporation, as are customarily incident to their respective offices, as may be defined more particularly in the Bylaws and as may be specified from time to time by the Board of Directors.

ARTICLE IV
Wittenberg University

SECTION 1. OFFICERS OF ADMINISTRATION (As amended 9/17/04)

(A) President. The Board of Directors shall elect a chief administrative officer of Wittenberg University who shall serve at the pleasure of the Board of Directors and who shall be designated the President of the University.

(B) Other Administrative Officers. The Board of Directors also shall elect a Provost and may elect such other administrative officers as they shall deem necessary and desirable to conduct the affairs of the University.

(C) Powers. The authority and duties of the administrative officers of Wittenberg University shall be those as are customarily incident to their respective offices, as are specified in the Bylaws, and as may be specified from time to time by the Board through the President of the University.

SECTION 2. FACULTY

(A) Composition. The Faculty of Wittenberg University shall consist of the President and such other administrative officers as the Board of Directors of the Corporation may designate and those persons recognized as members of the Faculty of Wittenberg University under its Bylaws as authorized herein.

(B) Selection. In the selection of administrative officers and members of the instructional staff, the qualifications of prospective personnel shall be measured by the highest personal and academic standards significant for such purpose and by evidence of their capacity for effective contributions to the life and relationships of Wittenberg University and its constituency, to the end that, as nearly as may be possible, personnel shall have those qualifications essential to the accomplishment of the purpose of the institution.

(C) Appointment. The President of the University, upon recommendation of the Provost, shall make temporary appointments to the Faculty of Wittenberg University and shall report those appointments annually to the Board of Directors of the Corporation. Members of the Faculty of Wittenberg University may be elected to permanent tenure by the Board of Directors of the Corporation upon the recommendation of the Provost and the President of the University.

(D) Responsibilities.

1. Under the authority of the President of the University, the Faculty of Wittenberg University shall have primary responsibility for determining and implementing the educational policies of the University and for the extracurricular aspects of campus life, subject to the provisions of this Constitution and the Bylaws and regulations of the Board.

2. Through appropriate committees as provided for in its Bylaws, said Faculty shall participate in establishing policies and reaching decisions regarding appointment, retention, promotion, tenure, and recognition of merit of Faculty members and participate in decisions relating to the establishment or abolition of academic administrative offices and in the selection of the personnel thereof.

3. The Faculty shall have representatives on appropriate committees of the Board. Such representatives shall inform the Faculty regarding policies and plans of the Board.

4. The Faculty shall participate in budgetary planning and in the allocation and utilization of the educational resources.

5. The Faculty shall establish regulations or bylaws governing its composition, organization, and procedures.

(E) Academic Freedom. Every member of the Faculty of Wittenberg University shall enjoy the privileges and shall accept the responsibilities of academic freedom, to wit:

1. Freedom to discuss the Faculty member's subject in the classroom.

2. Freedom in research and in the publication of the results thereof, subject to adequate performance of the Faculty member's other academic duties, and further subject to the requirement that research for pecuniary gain shall be engaged in only with the approval of the President of the University upon recommendation of the Provost.

3. Freedom to speak or write as a citizen, as a member of a learned profession, and as a member of the Faculty of Wittenberg University without institutional censorship or discipline; recognizing, however, that the Faculty member's position in the community imposes special obligations of responsibility. These require the Faculty member, as a person of learning and an educator, constantly to recognize that his or her profession and Wittenberg University may be judged by any actions and utterances. Therefore, the Faculty member must always be informed, accurate, discreet, and respectful toward the opinions of others. Whenever appropriate, the Faculty member must make every effort to indicate that he or she is not speaking for Wittenberg University.

SECTION 3. ACADEMIC UNITS, PROGRAMS, AND DEGREES

(A) Wittenberg University shall consist of Wittenberg College and such other academic units as shall be authorized by the Board of Directors.

(B) Programs. Wittenberg College shall offer programs leading to the Bachelor's degree and shall include courses of instruction in Christian religion in such programs. The Board of Directors may authorize graduate programs.

(C) Degrees. Upon recommendation of the Faculty of Wittenberg College, the Board of Directors may authorize and confer, through the President of the University, degrees appropriate to the completion of specified curricula.

ARTICLE V
Amendments and Bylaws

SECTION 1. AMENDMENTS (as amended 5/8/99 and 1/29/00)

Except as provided in Article I, Sections 3 and 5, this Constitution may be amended at any regular meeting of the Board of Directors of the Corporation by a vote of two-thirds of the voting members present, if such amendment has been presented in writing and distributed at a previous regular meeting, unless such requirements be waived by two-thirds of the total voting membership of the Board; provided, however, that the above shall not preclude alterations of a proposed amendment at the meeting at which such amendment is voted upon, if in the opinion and ruling of the Chair, the alteration does not substantially change the sense and the meaning of the proposed amendment.

SECTION 2. BYLAWS

The Board of Directors shall adopt Bylaws for their governance which shall include those provisions required by this Constitution and which may include such other provisions as are consistent with law, the Charter, and this Constitution.

RESTATED AND AMENDED
BYLAWS
OF
THE BOARD OF DIRECTORS
(MAY 9, 2009)

ARTICLE I
Lutheran Directors and Guests

SECTION 1. SELECTION OF LUTHERAN DIRECTORS; INVITED GUESTS

The Lutheran nominees shall be selected by the Committee on Governance and Board Affairs. The Executive Director of the Division for Education and Schools of the Evangelical Lutheran Church in America, the President and President-Elect of the Wittenberg Alumni Association or such substitutes as the Wittenberg Alumni Association might offer shall be invited to attend meetings as guests of the Board. In the exercise of its discretion, the Board may invite and admit other guests to its meetings. Invited guests shall be privileged to attend, observe, and participate as determined by the Board.

ARTICLE II
Meetings of the Board of Directors

SECTION 1. NOTICE

Notice of regular meetings shall be mailed or electronically mailed to each member of the Board of Directors at least two weeks prior to the date of such meetings.

SECTION 2. PARLIAMENTARY RULES

Robert's Rules of Order, Newly Revised, shall be observed in conducting the business of the Board.

SECTION 3. ORDER OF BUSINESS

The President, in consultation with the Chair of the Board and the Executive Committee, will propose an agenda for each meeting to be sent to members of the Board two weeks prior to each scheduled meeting.

ARTICLE III
Officers of the Board of Directors

SECTION 1. CHAIR

The Chair of the Board of Directors shall preside at its meetings and shall discharge the duties which usually pertain to that office. The Chair shall execute contracts and other legal documents authorized or issued by authority of the Board of Directors requiring his or her signature, the Secretary or Treasurer or their respective assistants attesting.

SECTION 2. VICE CHAIR

The Vice Chair of the Board of Directors shall, in the absence or disability of the Chair, perform all the duties of that office.

SECTION 3. SECRETARY

The Secretary shall give due notice of meetings and shall keep correct minutes of all proceedings of the Board of Directors and of its Executive Committee, incorporating the reports received at such meetings. The Secretary shall report to the Board of Directors all actions taken by the Executive Committee and all documents signed by the officers on behalf of the University. The Secretary shall keep such other records as may be required by law. The Secretary, with the consent of the Board, may delegate to the Assistant Secretary such duties as the Secretary deems appropriate.

SECTION 4. TREASURER

The Treasurer shall be the chief financial and investment officer of the Corporation. The Treasurer shall submit annually, and at such times as the Board may request, itemized reports of the funds under the Treasurer's direction. The Treasurer, with the consent of the Board, may delegate to the Assistant Treasurer such duties as the Treasurer deems appropriate.

ARTICLE IV
Committees of the Board

SECTION 1. EXECUTIVE COMMITTEE

(A) The Executive Committee shall consist of the Officers of the Board of Directors (Chair, Vice Chair, Secretary and Treasurer), the President of the University, and the Directors who chair the

Committees on Governance and Board Affairs, Resources and Marketing, the Student Experience and Finance and Facilities.

(B) The Chair of the Board of Directors shall chair the Executive Committee.

(C) The Executive Committee shall have the authority to act on behalf of the Board in the intervals between meetings of the Directors. The Executive Committee shall not have the power or authority to appoint or remove Directors, Officers or members of any Board committee or subcommittee; to rescind or modify actions previously taken by the Board of Directors or to take any other action reserved to the Directors, acting as members of the Corporation under the Charter, the Constitution, the Bylaws or under applicable law.

(D) The Executive Committee will oversee institutional planning and the implementation of the Board's approved strategic plan in a manner consistent with its mission and values. The Executive Committee shall also consult with and act as an advisory body to the Chair of the Board and the President of the University and shall assist the Chair of the Board and the President in setting the agenda for Board meetings. The Executive Committee shall periodically review and determine the compensation of the President and at least annually shall review with the President the compensation and performance of the Executive Staff. The President shall not be present or participate in the review and determination of his/her own compensation.

(E) The Executive Committee shall meet as often as necessary to conduct its business as the Chair of the Board and the President of the University determine. Minutes of each meeting of the Executive Committee shall be kept by the Board Secretary or other member of the Executive Committee who has been designated by the Board Secretary or Chair of the Committee to act as Secretary of the meeting. Such minutes will be promptly delivered to the Secretary of the Board of Directors. Copies of such minutes shall be available to any Director upon request. All actions taken by the Executive Committee on behalf of the Board of Directors shall be included in its minutes and shall be ratified and confirmed by the Board of Directors at its next regular meeting.

SECTION 2. <u>OTHER COMMITTEES</u>

(A) The Board may establish standing and <u>ad hoc</u> committees (which may be referred to as <u>ad hoc</u> committees, special committees, taskforces or other similar designations) and subcommittees as it deems appropriate in the discharge of its responsibilities. The Board shall approve a written description of each committee and subcommittee's purpose and primary functions/responsibilities.

(B) Each committee or subcommittee shall have such authority to act on behalf of the Board as may be delegated to it by the Directors. The delegation of any authority to act on behalf of the Board shall be included in the committee or subcommittee's approved written description or shall be conferred by specific resolution approved by a vote of two-thirds of the Directors present at any meeting of the Board.

(C) Each committee or subcommittee shall include at least three Directors and may include other members who are not Directors. The Chair of the Board and the President of the University shall be ex-officio members of all committees and subcommittees.

(D) The members of each committee and subcommittee shall be appointed by the Chair of the Board, in consultation with the President of the University. A chair and vice chair of each committee and subcommittee shall be approved by the Board of Directors upon the recommendation of the Chair of the Board, in consultation with the President of the University and the Committee on Governance and Board Affairs.

(E) Persons who are not Directors may serve on Board committees and subcommittees as representatives of the faculty, the student body or the community, or to provide technical expertise or other assistance to the committee. Such members shall serve at the pleasure of the Board and shall be non-voting members of the committee with respect to any action taken by the committee on behalf of the Board. They shall also be subject to the University's Conflict of Interest Policy applicable to Directors and Officers.

(F) Committees and subcommittees shall meet as often as necessary to conduct their business as the Chair of the Board, the Chair of the committee or subcommittee or the President of the University determine. Minutes of each meeting of the committee or subcommittee shall be kept by the Board Secretary or other member of the committee or subcommittee who has been designated by the Board Secretary or Chair of the committee or subcommittee to act as the Secretary of the meeting. Such minutes will be promptly delivered to the Secretary of the Board of Directors. Copies of such minutes shall be available to any Director upon request. All actions taken by committees or subcommittees on behalf of the Board shall be included in the minutes of the committee or subcommittee and shall be ratified and confirmed by the Board of Directors at its next regular meeting.

SECTION 3. STANDING COMMITTEES

(A) Committee on Governance and Board Affairs. The Committee on Governance and Board Affairs has oversight responsibility for the efficient and effective operation of the Board of Directors. It shall consider and make recommendations to the Board regarding the organization of the Board; the recruitment,

nomination and orientation of new Directors; the assessment of the Board; Board development and succession planning; awarding faculty tenure and promotion; conferring degrees (including honorary degrees) and other honors; revision of the University's governing documents and any other matter assigned to the Committee by the Board or the Chair of the Board. It shall annually nominate Directors to serve as Officers of the Corporation.

(B) Committee on Resources and Marketing. The Committee on Resources and Marketing has oversight responsibility for the external relationships of the University, particularly as such relationships affect fundraising and enrollment management. It shall consider and make recommendations to the Board regarding admission, advancement, marketing, community and government affairs and any other matter assigned to the Committee by the Board or the Chair of the Board.

(C) Committee on the Student Experience. The Committee on the Student Experience has oversight responsibility for the total experience of enrolled students of the University. It shall consider and make recommendations to the Board regarding teaching, research and public service programs; educational policy; academic structure and organization; student retention; student life; athletics; spiritual exploration; housing; diversity; information technology; facilities planning and any other matter assigned to the Committee by the Board or the Chair of the Board.

(D) Committee on Finance and Facilities. The Committee on Finance and Facilities has oversight responsibility for the financial, business and administrative management of the University and its facilities. It shall also have oversight responsibilities for the work of the Investment and Real Estate Subcommittees. It shall consider and make recommendations to the Board regarding capital and operating budgets and policies; issuance of debt; tuition and fees; campus master planning; construction and maintenance of facilities; risk management and any other matter assigned to the Committee by the Board or the Chair of the Board.

(1) Investment Subcommittee. The Investment Subcommittee has oversight responsibility for the prudent management of the University's endowment and other funds functioning as endowments. It shall consider and recommend to the Board investment and spending policies. The Investment Subcommittee has the authority to act on behalf of the Board to select, engage and terminate investment advisors and to make investment decisions in conformity with the University's Investment Policy and applicable law.

(2) Real Estate Subcommittee. The Real Estate Subcommittee has oversight responsibility for the real property owned or used by the University. It shall consider and

recommend to the Board the acquisition, use and disposition of real estate. The Subcommittee is authorized to act on behalf of the Board to acquire and dispose of off-campus real estate (which is understood to mean real estate that is not a part of the existing campus and which is not currently being used for academic or instructional purposes, residence halls, student centers, athletic facilities or for other purposes central to the mission of the University). The Subcommittee's authority to acquire or dispose of off-campus real estate on behalf of the Board is limited to cash transactions not to exceed $150,000. Unless specifically authorized to do so by the Board or Executive Committee, the Subcommittee shall have no authority to incur debt or to mortgage, lease or otherwise encumber any real estate or other assets of the University.

(E) Committee on Audit and Compliance. The Committee on Audit and Compliance has oversight responsibility for the auditing of the University financial records and for compliance with applicable federal and state regulations and with the University's Conflict of Interest Policy applicable to Directors and Officers of the Board, volunteers who serve on Board committees or subcommittees, faculty and other employees of the University. It shall consider and make recommendations to the Board regarding audit policies, plans and reports; financial statements; internal financial controls; compliance policies and programs and any other matters assigned to the Committee by the Board or the Chair of the Board. The Committee on Audit and Compliance is authorized to act on behalf of the Board to select, engage and oversee the work of the University's independent auditors.

ARTICLE V
Wittenberg University

SECTION 1. OFFICERS OF ADMINISTRATION

In addition to the President of the University there shall be a Provost and such other chief officers of administration as shall be determined from time to time. Such officers shall be nominated by the President of the University and shall be elected by and serve at the pleasure of the Board to perform such duties as are customary and as are directed by the President of the University or by the Board through the President of the University.

ARTICLE VI

Faculty Employment

SECTION 1. APPOINTMENT

(A) Except with respect to decisions regarding the granting of tenure or promotions in academic rank which are reserved to the Board of Directors of the Corporation, each decision regarding the appointment of faculty shall be made by the President of the University and Provost in communication with the appropriate faculty committee and the appropriate departmental chair or representative as specified in the Bylaws of the faculty.

(B) The precise terms and conditions of every appointment to the Faculty shall be stated in writing and be in the possession of both the President of the University and the appointee before the appointment is consummated. With exception of temporary appointments for specifically limited terms, all full-time appointments to the rank of instructor or higher are of two kinds: (1) probationary appointments, and (2) appointments with continuous tenure.

(C) Probationary appointments may be for one year or for other stated periods, subject to renewal; but the total probationary period shall not exceed seven years. A maximum of three years of prior full-time service at the rank of instructor or above at another accredited institution of higher learning shall be included as part of the probationary period.

(D) Written notice that a probationary appointment will not be renewed shall be given to a Faculty member in advance of the expiration of that appointment (1) not later than March 1 during the first year of teaching at Wittenberg; (2) not later than December 15 during the second year; and (3) not later than August 15 during any subsequent year.

(E) A Faculty member desiring to terminate an existing appointment or to decline a renewal in the absence of notice of nonrenewal shall give notice not later than April 15.

(F) If a Faculty member on probationary appointment alleges that a decision not to reappoint him or her was caused by considerations violative of academic freedom, such allegation shall be given preliminary consideration by the appropriate committee as designated by the Bylaws of the Faculty. If the committee concludes that there is probable cause for the Faculty member's allegation, the matter shall be heard in the manner set forth in Section 3 below, except that the Faculty member shall be responsible for stating the grounds for such allegations, and the burden of proof shall rest upon the Faculty member.

Additional Data

Software ID:
Software Version:
EIN: 31-0537177
Name: Wittenberg University

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
MARK H ERICKSON , PRESIDENT	50 0	X		X				282,001	0	45,810
WILLIAM STEINBRINK , BOARD MEMBER	1 0	X						0	0	0
STEPHEN BUCHENROTH , BOARD CHAIRMAN	1 0	X		X				0	0	0
THOMAS LOFTIS , BOARD TREASURER	1 0	X		X				0	0	0
WILLIAM BARTON , BOARD MEMBER	1 0	X						0	0	0
DAVID BOYLE , BOARD MEMBER	1 0	X						0	0	0
JEANETTE BRADLEY , BOARD MEMBER	1 0	X						0	0	0
GLENN COLLIER , BOARD MEMBER	1 0	X						0	0	0
JENNIFER COOPERIDER , BOARD SECRETARY	1 0	X		X				0	0	0
REV JONATHAN L EILERT , BOARD MEMBER	1 0	X						0	0	0
ELIZABETH HUNTER , BOARD MEMBER	1 0	X						0	0	0
DOUGLAS KENTFIELD , BOARD MEMBER	1 0	X						0	0	0
JOHN MEIER , BOARD MEMBER	1 0	X						0	0	0
DEBORAH MILLER , BOARD VICE CHAIR	1 0	X		X				0	0	0
JOAN MILSOM , BOARD MEMBER	1 0	X						0	0	0
MICHAEL SENICH , BOARD MEMBER	1 0	X						0	0	0
LEWIS SHAW II , BOARD MEMBER	1 0	X						0	0	0
REV MARCUS C LOHRMANN , BOARD MEMBER	1 0	X						0	0	0
REV PAUL SWARTZ , BOARD MEMBER	1 0	X						0	0	0
MILTON THOMPSON , BOARD MEMBER	1 0	X						0	0	0
DR WILLIAM ADAMS , BOARD MEMBER	1 0	X						0	0	0
CHARLES WELLER , BOARD MEMBER	1 0	X						0	0	0
RONALD WOODS , BOARD MEMBER	1 0	X						0	0	0
WESLEY BATES , BOARD MEMBER	1 0	X						0	0	0
ALICIA SWEET HUPP , BOARD MEMBER	1 0	X						0	0	0
JOHN MC DANIEL , BOARD MEMBER	1 0	X						0	0	0
SARAH HAGEN MCWILLIAMS , BOARD MEMBER	1 0	X						0	0	0
JAMES J HENSON , BOARD MEMBER	1 0	X						0	0	0
FREDERICK B MITCHELL , BOARD MEMBER	1 0	X						0	0	0
RICK STERLING , BOARD MEMBER	1 0	X						0	0	0

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
KENNETH W BLADH , PROVOST	50 0			X				157,750	0	27,068
DARRELL B KITCHEN , VP BUSINESS & FINANCE	50 0			X				157,398	0	27,596
MAUREEN S MASSARO , ASSOCIATE VP HUMAN RESOURCES	50 0			X				107,445	0	27,594
DAVID LONG , Executive Dir of Advancement	40 0					X		127,207	0	29,526
DOUG SWARTZ , VP of Enrollment Management	40 0					X		126,482	0	29,579
JOHN MARR , Secretary	40 0					X		120,624	0	28,967
BRENDA DUNCAN , VP OF ADVANCEMENT	40 0					X		110,418	0	19,680
DONALD BUSAROW , PROFESSOR OF MUSIC	40 0					X		104,888	0	19,792

Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -

	Business Code	(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
a TUITION & FEES	900,099	60,643,174	60,643,174		
b AUXILIARY ENTERPRISE REVENUE	611,710	10,769,184	10,769,184		
c OTHER SOURCE REVENUE	611,710	719,138	719,138		
d ADVERTISING REVENUE	541,800	2,741		2,741	
e SPORTING EVENTS	713,990	27,451	27,451		