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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
- [X] Name change
- [ ] Initial return
- [ ] Termination
- [ ] Amended return
- [ ] Application pending

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

C Name of organization: MUSKINGUM UNIVERSITY

Doing Business As:

Number and street (or P O box if mail is not delivered to street address): 163 STORMONT STREET — Room/suite:

City or town, state or country, and ZIP + 4: NEW CONCORD, OH 43762

D Employer identification number: 31-4379515

E Telephone number: (740)826-8101

G Gross receipts $: 65,419,408.

F Name and address of principal officer: JAMES R WILSON
163 STORMONT STREET NEW CONCORD, OH 43762

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

H(b) Are all affiliates included? [ ] Yes [X] No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶ N/A

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

J Website: ▶ WWW.MUSKINGUM.EDU

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

L Year of formation: 1837 **M** State of legal domicile: OH

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
OFFER QUALITY ACADEMIC PROGRAMS IN THE LIBERAL ARTS & SCIENCES IN THE SETTING OF A RESIDENTIAL, CHURCH-RELATED UNIVERSITY WHERE INDIVIDUAL FULFILLMENT IS ENCOURAGED AND HUMAN DIGNITY IS RESPECTED.

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	37
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	33
5	Total number of employees (Part V, line 2a)	5	1,356
6	Total number of volunteers (estimate if necessary)	6	500
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	31,664.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	-6,858.

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		Prior Year	Current Year
8	Contribution and grants (Part VIII, line 1h)	9,150,181.	3,599,812.
9	Program service revenue (Part VIII, line 2g)	38,663,101.	40,056,719.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,796,069.	1,510,435.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,253,201.	1,528,990.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	50,862,552.	46,695,956.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	11,620,420.	12,556,580.
14	Benefits paid to or for members (Part IX, column (A), line 4)		NONE
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	17,218,683.	19,303,680.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		NONE
b	Total fundraising expenses, Part IX, column (D), line 25) ▶ 1,162,828.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	15,714,982.	14,267,940.
18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	44,554,085.	46,128,200.
19	Revenue less expenses Subtract line 18 from line 12	6,308,467.	567,756.

		Beginning of Year	End of Year
20	Total assets (Part X, line 16)	114,538,467.	102,026,698.
21	Total liabilities (Part X, line 26)	13,278,805.	13,674,299.
22	Net assets or fund balances Subtract line 21 from line 20	101,259,662.	88,352,399.

Part II Signature Block

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

Sign Here

▶ Signature of officer: James R Wilson, VPBF — Date: 5/13/2010

▶ Type or print name and title: JAMES R. WILSON, VICE PRESIDENT FOR BUSINESS + FINANCE

Paid Preparer's Use Only

Preparer's signature ▶ — Date: 5/11/10 — Check if self-employed ▶ [ ] — Preparer's identifying number (see instructions): P00532355

Firm's name (or yours if self-employed), address, and ZIP + 4: ▶ WTAS LLC, 335 COMMERCE DRIVE - SUITE 201 FORT WASHINGTON, PA 19034 — EIN ▶ 33-1197384 — Phone no ▶ 215-654-1600

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

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2008)

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Part III **Statement of Program Service Accomplishments** (see instructions)

1 Briefly describe the organization's mission

SEE STATEMENT 1

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 501(c)(4) organizations and section 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 $ 36,949,383. including grants of $ 12,556,580.) (Revenue $ 36,153,054.)

THE TRADITIONAL UNDERGRADUATE PROGRAM CONSISTS OF "TRADITIONAL" RESIDENTIAL OR SIMILAR STUDENTS ATTENDING SCHOOL AS THEIR PRIMARY ACTIVITY, MOSTLY FULL-TIME DURING THE DAY-TIME HOURS. PROGRAMS INCLUDE 44 ACADEMIC MAJORS, INCLUDING 13 INTERDISCIPLINARY MAJORS; 9 PRE-PROFESSIONAL PROGRAMS, INCLUDING PRE-MEDICINE AND PRE-LAW; TEACHER LICENSURE IN NINE AREAS; AND 16 INTERNATIONAL EXCHANGE STUDY PROGRAMS IN 11 COUNTRIES. ALSO AVAILABLE IS THE PROFESSIONALLY-STAFFED CENTER FOR THE ADVANCEMENT OF LEARNING, WHICH ALSO INCLUDES THE PLUS PROGRAM FOR STUDENTS WITH HANDICAPPING LEARNING CONDITIONS.

4b (Code _____) (Expenses $ 2,415,177. including grants of $ _____) (Revenue $ 3,903,665.)

THE GRADUATE AND CONTINUING STUDIES PROGRAM CONSISTS OF PROGRAMS DESIGNED FOR THOSE SEEKING POST-GRADUATE CERTIFICATION OR THOSE WHO MAY HAVE SPENT MORE THAN TWO YEARS SINCE COMPLETING ANY SECONDARY OR POST-SECONDARY WORK. MANY BALANCE THEIR STUDY WITH WORK AND FAMILY RESPONSIBILITIES. PROGRAMS OFFERED INCLUDE MASTER OF ARTS IN EDUCATION,WITH SPECIALIZATIONS; MASTER OF ARTS IN TEACHING, WITH SPECIALIZATIONS; MASTER OF INFORMATION STRATEGY, SYSTEMS AND TECHNOLOGY; ADULT DEGREE COMPLETION (MUSKINGUM ADULT PROGRAM).

4c (Code _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

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

4e Total program service expenses ▶ $ 39,364,560. *(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	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4	X	
5	**Sections 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		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7	X	
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8	X	
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9	X	
10	Did the organization hold assets in term, permanent, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	X	
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	X	
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	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13	X	
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a		X
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		X
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		X
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		X
17	Did the organization report more than $15,000 on Part IX, column (A), line 11e? *If "Yes," complete Schedule G, Part I*	17		X
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	X	
19	Did the organization report more than $15,000 on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		X
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		X
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	X	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5,? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) 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		X
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		X
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		X
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		X

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		X
b	Have a family member who had a direct or indirect business relationship with the organization? *If "Yes," complete Schedule L, Part IV*	28b	X	
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	X	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30	X	
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34		X
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		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X

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 4,192		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b NONE		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . .	2a 1,356		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* this return. (see instructions)			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	3a	X	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*	3b	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X	
b	If "Yes," enter the name of the foreign country ▶BERMUDA 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		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes," to question 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		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than $75? .	7a	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
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		X
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		X
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		X
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 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, process, or changes in Schedule O See instructions				
1a	Enter the number of voting members of the governing body	1a	37		
b	Enter the number of voting members that are independent	1b	33		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		3		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		4		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		5		X
6	Does the organization have members or stockholders?		6		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		7a		X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		7b		X
8	Did the organizations contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		8a	X	
b	Each committee with authority to act on behalf of the governing body?		8b	X	
9a	Does the organization have local chapters, branches, or affiliates?		9a		X
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	X	
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		X

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
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	X	
13	Does the organization have a written whistleblower policy?	13	X	
14	Does the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:			
a	The organization's CEO, Executive Director, or top management official?	15a	X	
b	Other officers or key employees of the organization?	15b	X	
	Describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," 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 Forms 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.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ PHILIP E LAUBE 163 STORMONT STREET NEW CONCORD, OH 43762
740-826-8101

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), 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, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if 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-2/1099-MISC)	(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			
SEE SCHEDULE J-2										

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Total ▶								1,547,696.	NONE	322,059.

2 Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ▶ 14

		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*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	X	
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*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
SEE STATEMENT 2		

2 Total number of independent contractors (including those in 1) who received more than $100,000 in compensation from the organization ▶ 7

Part VIII Statement of Revenue 31-4379515

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	3,000.			
	d Related organizations	1d				
	e Government grants (contributions)	1e	917,127.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,679,685.			
	g Noncash contributions included in lines 1a-1f $ 110,207.					
	h **Total.** Add lines 1a-1f ▶		3,599,812.			
Program Service Revenue		**Business Code**				
	2a SPORTS CAMP & ARAMARK	713990	31,664.		31,664.	
	b TUITION AND FEES	900099	32,387,296.	32,387,296.		
	c DORMITORIES	900099	3,747,347.	3,747,347.		
	d FOOD SERVICE	900099	3,425,848.	3,425,848.		
	e SCHEDULING INCOME	900099	8,484.	8,484.		
	f All other program service revenue	900099	456,080.	456,080.		
	g **Total.** Add lines 2a-2f ▶		40,056,719.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		1,553,090.	1,553,090.		
	4 Income from investment of tax-exempt bond proceeds ▶		NONE			
	5 Royalties ▶		NONE			
		(i) Real	(ii) Personal			
	6a Gross Rents	28,862.				
	b Less rental expenses	23,356.				
	c Rental income or (loss)	5,506.				
	d Net rental income or (loss) ▶			5,506.	5,506.	
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	17,548,410.				
	b Less cost or other basis and sales expenses	17,591,065.				
	c Gain or (loss)	-42,655.				
	d Net gain or (loss) ▶			-42,655.	-42,655.	
	8a Gross income from fundraising events (not including $ 3,000. of contributions reported on line 1c). See Part IV, line 18	a	STMT 3 16,741.			
	b Less direct expenses	b	16,462.			
	c Net income or (loss) from fundraising events STMT 4. ▶			279.	279.	
	9a Gross income from gaming activities See Part IV, line 19	a				
	b Less direct expenses	b				
	c Net income or (loss) from gaming activities ▶		NONE			
	10a Gross sales of inventory, less returns and allowances	a	1,190,348.			
	b Less cost of goods sold	b	1,092,569.			
	c Net income or (loss) from sales of inventory STMT 5. ▶			97,779.	97,779.	
	Miscellaneous Revenue	**Business Code**				
	11a PRISON PROGRAM		333,547.	333,547.		
	b SUMMER PROGRAM		245,805.	245,805.		
	c STUDENT TRIP DEPOSITS		213,779.	213,779.		
	d All other revenue		632,295.	632,295.		
	e **Total.** Add lines 11a-11d ▶		1,425,426.			
	12 **Total Revenue.** Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ▶		46,695,956.	43,064,480.	31,664.	

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	NONE			
2 Grants and other assistance to individuals in the U S See Part IV, line 22	12,556,580.	12,556,580.		
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	NONE			
4 Benefits paid to or for members	NONE			
5 Compensation of current officers, directors, trustees, and key employees	1,158,856.	422,826.	563,401.	172,629.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	NONE			
7 Other salaries and wages	14,776,015.	12,392,878.	1,878,650.	504,487.
8 Pension plan contributions (include section 401 (k) and section 403(b) employer contributions)	1,023,388.	880,385.	112,608.	30,395.
9 Other employee benefits	1,020,884.	694,605.	296,060.	30,219.
10 Payroll taxes	1,324,537.	1,037,127.	242,917.	44,493.
11 Fees for services (non-employees):				
a Management	NONE			
b Legal	66,502.		66,502.	
c Accounting	80,182.		80,182.	
d Lobbying	NONE			
e Professional fundraising services See Part IV, line 17	NONE			
f Investment management fees	NONE			
g Other	NONE			
12 Advertising and promotion	114,814.	97,062.	7,765.	9,987.
13 Office expenses	1,742,092.	1,201,417.	338,785.	201,890.
14 Information technology	222,148.	222,148.		
15 Royalties	NONE			
16 Occupancy	2,062,191.	1,771,908.	275,926.	14,357.
17 Travel	802,076.	665,749.	111,334.	24,993.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings	NONE			
20 Interest	NONE			
21 Payments to affiliates	NONE			
22 Depreciation, depletion, and amortization	2,028,766.	2,028,766.		
23 Insurance	460,963.	76,159.	384,804.	
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	2,514,220.	2,429,971.	41,283.	42,966.
b PROFESSIONAL_FEES	1,204,057.	751,680.	399,007.	53,370.
c STIPENDS	1,165,313.	1,151,213.	8,600.	5,500.
d TUITION_REMISSION	676,281.	256,590.	419,691.	
e GRANTS_&_ALLOCATIONS	347,600.	347,600.		
f All other expenses	780,735.	379,896.	373,297.	27,542.
25 Total functional expenses. Add lines 1 through 24f	46,128,200.	39,364,560.	5,600,812.	1,162,828.
26 Joint Costs. Check here ▶ ☐ 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	552,146.	1	822,472.
	2	Savings and temporary cash investments	1,637,270.	2	184,656.
	3	Pledges and grants receivable, net	3,145,071.	3	2,882,217.
	4	Accounts receivable, net	660,127.	4	603,611.
	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	2,543,458.	7	2,793,754.
	8	Inventories for sales or use	307,656.	8	322,008.
	9	Prepaid expenses and deferred charges	78,684.	9	117,084.
	10a	Land, buildings, and equipment cost basis 10a 75,958,330.			
	b	Less accumulated depreciation Complete Part VI of Schedule D 10b 31,948,075.	39,852,951.	10c	44,010,255.
	11	Investments - publicly traded securities	57,712,283.	11	43,803,366.
	12	Investments - other securities See Part IV, line 11	6,929,500.	12	5,505,279.
	13	Investments - program-related See Part IV, line 11	475,019.	13	475,019.
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11	644,302.	15	506,977.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	114,538,467.	16	102,026,698.
Liabilities	17	Accounts payable and accrued expenses	5,472,019.	17	5,340,720.
	18	Grants payable	1,754,929.	18	1,717,612.
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow account liability Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	3,551,859.	23	3,920,650.
	24	Unsecured notes and loans payable		24	
	25	Other liabilities Complete Part X of Schedule D	2,499,998.	25	2,695,317.
	26	**Total liabilities.** Add lines 17 through 25	13,278,805.	26	13,674,299.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	61,563,472.	27	43,690,582.
	28	Temporarily restricted net assets	7,199,772.	28	12,477,593.
	29	Permanently restricted net assets	32,496,418.	29	32,184,224.
		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	101,259,662.	33	88,352,399.
	34	Total liabilities and net assets/fund balances	114,538,467.	34	102,026,698.

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990	[ ] Cash [X] Accrual [ ] Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
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	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits?	3b	X	

SCHEDULE A (Form 990 or 990-EZ)

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	**Employer identification number**
MUSKINGUM UNIVERSITY	31-4379515

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

The organization is not a private foundation because it is (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 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

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 supported organization? 11g(i)		X
(ii) A family member of a person described in (i) above? 11g(ii)		X
(iii) A 35% controlled entity of a person described in (i) or (ii) above? 11g(iii)		X

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 US?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

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 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1-3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 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** . . . . . ▶ ☐

Section C. 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 from 2007 Schedule A, Part IV-A, line 26f . . . . . 15 %

16a **33 1/3% support 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% support test - 2007.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

17a **10%-facts-and-circumstances test - 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 "fact-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 organzation meets the "facts-and-circumstances"" test The organization qualifies as a publicly supported organization . . . . . ▶ ☐

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

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 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 Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 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 June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part 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 section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. 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 from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. 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% support 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% support 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 explanation required by Part II, line 10, Part II, line 17a or 17b; or Part III, line 12 Provide any other additional information (see instructions)

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), then

- 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 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(cy)(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), then

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

Name of organization	Employer identification number
MUSKINGUM UNIVERSITY	31-4379515

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 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 funds contributed to other organizations for section 527 exempt function 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 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 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)	13,250.	
c Total lobbying expenditures (add lines 1a and 1b)	13,250.	
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)	13,250.	
f Lobbying nontaxable amount Enter the amount from the following table in both columns	2,650.	
g Grassroots nontaxable amount (enter 25% of line 1f)	663.	
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	10,600.	

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

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 2a through 2f 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	2,118.	2,476.	2,523.	2,650.	9,767.
b Lobbying ceiling amount (150% line 2a, column(e))					14,651.
c Total lobbying expenditures	10,589.	12,380.	12,616.	13,250.	48,835.
d Grassroots non-taxable amount				663.	663.
e Grassroots ceiling amount (150% of line 2d, column (e))					995.
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?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?			
i	Other activities? If "Yes," describe in Part IV			
j	Total lines 1c through 1i			
2 a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
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?			

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 Schedule C instructions 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

SEE PAGE 4

Part IV Supplemental Information *(continued)*

PART II-A LINE 1B

THE UNIVERSITY IS A MEMBER OF AICUO (ASSOC OF INDEPENDENT COLLEGES & UNIVERSITIES OF OHIO). INCLUDED IN THE ACTIVITIES OF AICUO IS THE REPRESENTATION OF ITS MEMBERS' INTERESTS DURING THE OHIO LEGISLATIVE & BUDGET PROCESS, ALONG WITH PUBLIC RELATIONS AND OTHER MEMBER SERVICES. EXPENDITURES REPRESENT THE ENTIRE DUES PAID TO AICUO.

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: MUSKINGUM UNIVERSITY

Employer identification number: 31-4379515

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)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of an historically importantly land area
- ☒ Preservation of certified historic structure

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	2
b	Total acreage restricted by conservation easements	2b	23.00
c	Number of conservation easements on a certified historic structure included in (a)	2c	1
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	NONE

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ NONE

4 Number of states where property subject to conservation easement is located ▶ 1

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 ▶ 6,757.00

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ $ 144,451.

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 [X] Public exhibition
b [ ] Scholarly research
c [X] 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 [X] No

Part IV Trust, Escrow and Custodial Arrangements. Complete if 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 [X] No

b If "Yes," explain the arrangement 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 [X] No

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

Part V Endowment Funds. Complete if 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	59,416,800.				
b Contributions	194,525.				
c Investment earnings or losses	-11,489,123.				
d Grants or scholarships					
e Other expenditures for facilities and programs	2,500,000.				
f Administrative expenses					
g End of year balance	45,622,202.				

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

a Board designated or quasi-endowment ▶ 29.0000 %
b Permanent endowment ▶ 59.0000 %
c Term endowment ▶ 12.0000 %

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)		X
(ii) related organizations	3a(ii)		X
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		X

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		670,757.		670,757.
b Buildings		54,153,444.	18,706,858.	35,446,586.
c Leasehold improvements				
d Equipment		11,987,618.	9,787,727.	2,199,891.
e Other		9,146,511.	3,453,490.	5,693,021.
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c))* ▶				44,010,255.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other HEDGE FUNDS - FUND OF FUNDS	4,353,429.	
PRIVATE EQUITY FUNDS	1,151,850.	
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶	5,505,279.	

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
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	
STUDENT DEPOSITS PAYABLE	1,482,839.
ANNUITIES PAYABLE	1,212,478.
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	2,695,317.

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	46,695,956.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	46,128,200.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	567,756.
4	Net unrealized gains (losses) on investments	4	-13,648,108.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	173,089.
9	Total adjustments (net) Add lines 4-8	9	-13,475,019.
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	-12,907,263.

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	21,796,744.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	-13,648,108.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d	-12,383,491.		
e	Add lines 2a through 2d			2e	-26,031,599.
3	Subtract line 2e from line 1			3	47,828,343.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b	-1,132,387.		
c	Add lines 4a and 4b			4c	-1,132,387.
5	Total revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)			5	46,695,956.

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

1	Total expenses and losses per audited financial statements			1	34,704,007.
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	1,132,387.		
e	Add lines 2a through 2d			2e	1,132,387.
3	Subtract line 2e from line 1			3	33,571,620.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b	12,556,580.		
c	Add lines 4a and 4b			4c	12,556,580.
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)			5	46,128,200.

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 IV, 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

SEE PAGE 5

Part XIV Supplemental Information *(continued)*

PART II LINE 9

REPORTING FOR CAPITAL AND MAINTENANCE.

PART III LINE 4

COLLECTIONS OF ART CONSIST PRIMARILY OF STUDENT ART WORK MAINTAINED FOR USE AND VIEWING BY FUTURE GENERATIONS. NO SFAS 116 DISCLOSURE OF ART IS INCLUDED IN THE UNIVERSITY'S FINANCIAL STATEMENTS AS THE VALUE OF THE COLLECTION IS NOT DEEMED TO BE MATERIAL TO THE UNIVERSITY'S FINANCIAL POSITION.

PART X

FASB INTERPRETATION NO. 48, ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, (FIN 48), ISSUED JULY 2006, WAS EFFECTIVE AS OF JANUARY 1, 2007. THE UNIVERSITY HAS ELECTED TO DEFER ADOPTION OF FIN 48, IN ACCORDANCE WITH THE PROVISIONS OF FASB STAFF POSITION NO. FIN 48-3, WHICH PERMITS CERTAIN NON-PUBLIC ENTERPRISES TO DELAY ADOPTION UNTIL FISCAL YEARS BEGINNING AFTER DECEMBER 15, 2008. CURRENTLY THE UNIVERSITY ACCOUNTS FOR CONTINGENCIES ASSOCIATED WITH UNCERTAIN TAX POSITIONS IN ACCORDANCE WITH SFAS NO. 5, ACCOUNTING FOR CONTINGENCIES, WHICH PROVIDES THE RECORDING OF A CONTINGENCY BASED ON THE PROBABILITY OF CERTAIN EVENTS TO TRANSPIRE THAT RANGE FROM PROBABLE TO REMOTE AS OPPOSED TO APPLYING A MORE-LIKELY-THAN-NOT RECOGNITION THRESHOLD.

Part XIV Supplemental Information *(continued)*

PART XI, LINE 8

CHANGE IN ANNUITY OBLIGATION:	$ (110,318)
ACTUARIAL CHANGES:	$ 283,407
TOTAL	173,089

PART XII, LINE 2D

STUDENT DISCOUNTS - UNFUNDED:	$ (11,359,180)
STUDENT DISCOUNTS - FUNDED:	$ (1,197,400)
CHANGE IN ANNUITY OBLIGATION:	$ (110,318)
ACTUARIAL CHANGES:	$ 283,407
TOTAL	$ (12,383,491)

PART XII, LINE 4B

RENTAL EXPENSE:	$ (23,356)
FUNDRAISING EXPENSE:	$ (16,462)
INVENTORY COST OF GOODS SOLD:	$ (1,092,569)
TOTAL	$ (1,132,387)

Part XIV Supplemental Information *(continued)*

PART XIII, LINE 2D

RENTAL EXPENSE:	$ 23,356
FUNDRAISING EXPENSE:	$ 16,462
INVENTORY COST OF GOODS SOLD:	$ 1,092,569
TOTAL	$ 1,132,387

PART XIII, LINE 4B

STUDENT DISCOUNTS - UNFUNDED:	$ 11,359,180
STUDENT DISCOUNTS - FUNDED:	$ 1,197,400
TOTAL	$ 12,556,580

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

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

▶ Attach to From 990 or Form 990-EZ.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization

MUSKINGUM UNIVERSITY

Employer identification number

31-4379515

			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	X	
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	X	
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 A NONDISCRIMINATION STATEMENT IS PUBLICIZED IN THE MUSKINGUM UNIVERSITY BULLETIN, FINANCIAL AID BROCHURES AND CERTAIN FORMS DISTRIBUTED TO STUDENTS DURING THE REGISTRATION PERIOD AS WELL AS LISTED ON THE MUSKINGUM UNIVERSITY WEBSITE.	3	X	
4	Does the organization maintain the following			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	X	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	X	
	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		X
b	Admissions policies?	5b		X
c	Employment of faculty or administrative staff?	5c		X
d	Scholarships or other financial assistance?	5d		X
e	Educational policies?	5e		X
f	Use of facilities?	5f		X
g	Athletic programs?	5g		X
h	Other extracurricular activities?	5h		X
	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? STMT. 6	6a	X	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		X
	If you answered "Yes" to either line 6a or line 6b, 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	X	

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: MUSKINGUM UNIVERSITY

Employer identification number: 31-4379515

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? Yes	(iii) No	(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
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 BOOSTER (event type)	(b) Event #2 (event type)	(c) Other Events NONE (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts	19,741.			19,741.
	2 Less Charitable contributions	3,000.			3,000.
	3 Gross revenue (line 1 minus line 2)	16,741.			16,741.
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs	9,829.			9,829.
	7 Other direct expenses	6,633.			6,633.
	8 Direct expense summary Add lines 4 through 7 in column (d) ▶				(16,462.)
	9 Net income summary Combine lines 3 and 8 in column (d) ▶				279.

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 event 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

MUSKINGUM UNIVERSITY

Employer identification number

31-4379515

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? . . . . . [X] 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 (Form 990) 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
SCHOLARSHIPS	1,505	12,556,580.			

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

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

MUSKINGUM UNIVERSITY

Employer identification number

31-4379515

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed 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 indemnification 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 of the expenses described above? If "No," complete Part III to explain	1b	X	
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	X	
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		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations 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		X
b	Any related organization?	5b		X
	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		X
b	Any related organization?	6b		X
	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		X
8	Were any amounts reported in Form 990, Part VII, paid or accrued 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		X

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space is 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 reportable compensation				
	(i)	151,629.	NONE	NONE	NONE	21,000.	172,629.	74,296.
JOHN SHORROCK	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
	(i)	216,239.	NONE	NONE	49,525.	53,638.	319,402.	107,715.
ANNE STEELE	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
	(i)	148,964.	NONE	NONE	NONE	21,038.	170,002.	69,300.
JAMES WILSON	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
	(i)	143,501.	NONE	NONE	NONE	16,739.	160,240.	69,975.
PAUL REICHARDT	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
	(i)	133,345.	6,700.	NONE	NONE	13,356.	153,401.	64,939.
RUTHANN FAGAN	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
	(i)	109,982.	NONE	NONE	NONE	61,151.	171,133.	51,683.
JANET HEETER-BASS	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(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.

PART II

THE COMPENSATION OF ALL OFFICERS OF THE UNIVERSITY IS REVIEWED AND APPROVED ANNUALLY BY THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES. SALARY DATA IS GATHERED FROM PEER INSTITUTIONS TO BENCHMARK ALL OFFICER COMPENSATION ON AN ANNUAL BASIS. COMPENSATION IS SET WITHIN THE CONSTRAINTS OF THE BOARD OF TRUSTEES' APPROVED OPERATING BUDGET AND SALARY POOL. THIS PROCESS WAS LAST UNDERTAKEN FOR THE FISCAL YEAR 2009-2010.

SCHEDULE J-2 (Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the Organization

MUSKINGUM UNIVERSITY

Employer Identification number

31-4379515

Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
DR CRAIG W ANDERSON TRUSTEE	1.	X						NONE	NONE	NONE
DR JAIME BERMUDEZ SR TRUSTEE	1.	X						NONE	NONE	NONE
MR JUDSON E BLAINE TRUSTEE	1.	X						NONE	NONE	NONE
MR HAROLD W BURLINGAME TRUSTEE	1.	X						NONE	NONE	NONE
MR LARRY A CALDWELL TRUSTEE	1.	X						NONE	NONE	NONE
MR PHILIP CALDWELL TRUSTEE	1.	X						NONE	NONE	NONE
MR WILLIAM COOPER TRUSTEE	1.	X						NONE	NONE	NONE
MR WILLIAM T DENTZER JR TRUSTEE	1.	X						NONE	NONE	NONE
MR GERALD L DRAPER TRUSTEE	1.	X						NONE	NONE	NONE
MRS RUTH ANN DUFF TRUSTEE	1.	X						NONE	NONE	NONE
HENRY D BULLOCK TRUSTEE	1.	X						NONE	NONE	NONE
KEITH S CAMPBELL TRUSTEE	1.	X						NONE	NONE	NONE
JOHN H GLENN JR TRUSTEE	1.	X						NONE	NONE	NONE
MR DENNIS D GRANT TRUSTEE	1.	X						NONE	NONE	NONE
MRS RUTH CHAMPLIN HEFFLIN TRUSTEE	1.	X						NONE	NONE	NONE
MR RICHARD O JOHNSON TRUSTEE	1.	X						NONE	NONE	NONE
MR CARL F KALNOW TRUSTEE	1.	X						NONE	NONE	NONE
MR GORDON F LITT TRUSTEE	1.	X						NONE	NONE	NONE
MR ALLEN E LOOMIS TRUSTEE	1.	X						NONE	NONE	NONE
DR MYRON E MOOREHEAD II TRUSTEE	1.	X						NONE	NONE	NONE
REV JANE POER MYKRANTZ TRUSTEE	1.	X						NONE	NONE	NONE

SCHEDULE J-2 (Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the Organization

MUSKINGUM UNIVERSITY

Employer Identification number

31-4379515

Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
MR ROBERT W PATIN TRUSTEE	1.	X						NONE	NONE	NONE
DR KIM GAGE ROTHERMEL TRUSTEE	1.	X						NONE	NONE	NONE
PATRICIA WILSON FRIDLEY TRUSTEE	1.	X						NONE	NONE	NONE
MR MIRIAM GL SCHWARTZ TRUSTEE	1.	X						NONE	NONE	NONE
MR GORDON E SPILLMAN TRUSTEE	1.	X						NONE	NONE	NONE
DR J STARK THOMPSON TRUSTEE	1.	X						NONE	NONE	NONE
MRS JACQUELINE WOODS TRUSTEE	1.	X						NONE	NONE	NONE
MR WALTER R YOUNG, JR TRUSTEE	1.	X						NONE	NONE	NONE
JOHN W GARDNER TRUSTEE	1.	X						NONE	NONE	NONE
DAVID THOMPSON MCCALMONT TRUSTEE	1.	X						NONE	NONE	NONE
BARBARA YOUNG MORRIS TRUSTEE	1.	X						NONE	NONE	NONE
DANIEL H PLUMLY TRUSTEE	1.	X						NONE	NONE	NONE
ROBERT REVELY TRUSTEE	1.	X						NONE	NONE	NONE
RICK NUTT PROFESSOR OF RELIGION	1.	X						NONE	NONE	NONE
STEVE WRIGHT STUDENT SENATE PRESIDENT	1.	X						NONE	NONE	NONE
JOHN SHORROCK VP OF ADVANCEMENT	40.			X				151,629.	NONE	21,000.
ANNE STEELE PRESIDENT	40.			X				216,239.	NONE	103,163.
JAMES WILSON VP BUSINESS & FINANCE	40.			X				148,964.	NONE	21,038.
PAUL REICHARDT VP OF ACADEMICS	40.			X				143,501.	NONE	16,739.
RUTHANN FAGAN VP OF GRADUATE & CONT STUDIES	40.			X				140,045.	NONE	13,356.
JEFF ZELLERS VP OF ENROLLMENT	40.			X				117,083.	NONE	17,996.

SCHEDULE J-2 (Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the Organization

MUSKINGUM UNIVERSITY

Employer Identification number

31-4379515

Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
JANET HEETER-BASS VP OF STUDENT AFFAIRS	40.			X				109,982.	NONE	61,151.
RAY RATAICZAK PROFESSOR OF CHEMISTRY	40.					X		118,110.	NONE	17,036.
POLLY COLLINS ASSOCIATE PROF OF EDUCATION	40.					X		127,421.	NONE	5,259.
DOYT PERRY ASSOC PROFESSOR OF INFORMATICS	40.					X		93,612.	NONE	16,501.
LINDA MORROW PROFESSOR OF EDUCATION	40.					X		93,177.	NONE	12,799.
KEVIN WAGNER SR DIRECTOR OF FACILITIES	40.					X		87,933.	NONE	16,021.

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.

OMB No 1545-0047

2008

Open To Public Inspection

Name of the organization

MUSKINGUM UNIVERSITY

Employer identification number

31-4379515

Part I Excess Benefit Transacations (section 501(c)(3) and section 501(c)(4) organizations only)

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a or 25b, or Form 990-EZ, Part V, line 40b

1 (a) Name of disqualified person	(b) Description of transaction	(c) Corrected? Yes	(c) Corrected? 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	(b) From	(c) Original principal amount	(d) Balance due	(e) In default? Yes	(e) No	(f) Approved by board or committee? Yes	(f) No	(g) Written agreement? Yes	(g) 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, lines 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	(e) 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: MUSKINGUM UNIVERSITY

Employer identification number: 31-4379515

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	X	1	NONE	APPRAISAL
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	6	110,207.	FAIR MARKET VALUE
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				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶(_____)				
26	Other ▶(_____)				
27	Other ▶(_____)				
28	Other ▶(_____)				

			Yes	No
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	NONE	
30a	During the year, did the organization receive by contribution any property reported in Part I, line 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		X
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	X	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a	X	
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.

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

MUSKINGUM UNIVERSITY

Employer identification number

31-4379515

FORM 990 PART VI LINE 2

ROBERT PATIN, TRUSTEE, PERFORMED SERVICES FOR BRICKER & ECKLER, A LAW FIRM IN WHICH GORDON LITT, TRUSTEE IS A PARTNER.

Name of the organization	Employer identification number
MUSKINGUM UNIVERSITY	31-4379515

FORM 990 PART VI LINE 10

AN INDEPENDENT TAX PREPARATION FIRM IS ENGAGED TO ASSIST IN REVIEWING THE FORM 990 PREPARED BY THE UNIVERSITY BUSINESS OFFICE. UNIVERSITY MANAGEMENT REVIEWS THE FORM 990 FOR COMPLETENESS AND ACCURACY. PRIOR TO FILING, MANAGEMENT PRESENTS THE FORM 990 TO THE OFFICERS OF THE BOARD OF TRUSTEES. FORM 990 IS REVIEWED AND SIGNED BY THE VICE PRESIDENT FOR BUSINESS AND FINANCE.

Name of the organization: MUSKINGUM UNIVERSITY

Employer identification number: 31-4379515

FORM 990 PART VI LINE 12C

UNDER THE UNIVERSITY'S CONFLICT OF INTEREST POLICY, ALL TRUSTEES, OFFICERS AND KEY EMPLOYEES ARE REQUIRED TO FILE ANNUAL STATEMENTS OF DISCLOSURE. THE PRESIDENT OF THE UNIVERSITY AND CHAIR OF THE BOARD REVIEWS THOSE STATEMENTS FOR POTENTIAL CONFLICTS. ANY ACTUAL OR POSSIBLE CONFLICT OF INTEREST MUST BE DISCLOSED TO THE OFFICERS OF THE BOARD OF TRUSTEES AND EITHER THE CHAIR OF THE BOARD'S FINANCE & MANAGEMENT COMMITTEE OR ANOTHER DESIGNEE OF THE BOARD'S CHAIR. AFTER DISCLOSURE AND DISCUSSION WITH THE BOARD OFFICERS, THE BOARD OFFICERS DETERMINE WHETHER A CONFLICT OF INTEREST EXISTS. THE INTERESTED PERSON IS NOT PRESENT FOR THESE DETERMINATIONS. THE BOARD OFFICERS SHALL THEN DETERMINE IF FURTHER ACTION REGARDING THE TRANSACTION OR ARRAGEMENT IS NECESSARY, INCLUDING THE POTENTIAL SOLICITATION OF ALTERNATIVE TRANSACTIONS OR ARRANGEMENTS.

Name of the organization: MUSKINGUM UNIVERSITY

Employer identification number: 31-4379515

FORM 990 PART VI LINE 15

THE EXECUTIVE COMMITTEE RECEIVES A REPORT FROM THE CHAIRMAN ON THE PRESIDENT'S COMPENSATION IN RELATION TO HER NEW LONG TERM CONTRACT, INCLUDING HIS OPINION THAT HER COMPENSATION AND THAT OF OTHER OFFICERS IS CONSISTENT WITH COMPENSATION DATA REPORTED BY PEER COLLEGES AND UNIVERSITIES.

Name of the organization: MUSKINGUM UNIVERSITY

Employer identification number: 31-4379515

FORM 990 PART VI LINE 19

THE UNIVERSITY'S DETERMINATION LETTER, ARTICLES OF INCORPORATION & BY-LAWS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE VIA THE UNIVERSITY WEB PAGE OF THE BUSINESS OFFICE (WWW.MUSKINGUM.EDU/HOME/BUSINESS).

Name of the organization	Employer identification number
MUSKINGUM UNIVERSITY	31-4379515

FORM SCHEDULE L PART III

GRANTS FOR MERIT AND/OR NEED BASED FINANCIAL AID WERE PROVIDED TO CHILDREN AND/OR GRANDCHILDREN OF TRUSTEES BASED ON STANDARD AWARDING PROCEDURES. UNIVERSITY POLICY ALLOWS DEPENDENTS OF EMPLOYEES TO ATTEND THE UNIVERSITY AT NO CHARGE. THIS WOULD INCLUDE OFFICERS EMPLOYED FULL-TIME. DURING THE CURRENT FISCAL YEAR ONE OFFICER ACCESSED THIS BENEFIT; IT IS INCLUDED IN SCHEDULE J NON TAXABLE BENEFITS.

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

THE MISSION OF MUSKINGUM UNIVERSITY IS TO OFFER QUALITY ACADEMIC PROGRAMS IN THE LIBERAL ARTS AND SCIENCES IN THE SETTING OF A RESIDENTIAL, CHURCH-RELATED UNIVERSITY AND IN THE CONTEXT OF A CARING COMMUNITY WHERE INDIVIDUAL FULFILLMENT IS ENCOURAGED AND HUMAN DIGNITY IS RESPECTED. ITS PRIMARY PURPOSE IS TO DEVELOP-INTELLECTUALLY, SPIRITUALLY, SOCIALLY AND PHYSICALLY-WHOLE PERSONS, BY FOSTERING CRITICAL THINKING, POSITIVE ACTION, ETHICAL SENSITIVITY AND SPIRITUAL GROWTH, SO THAT THEY MAY LEAD VOCATIONALLY PRODUCTIVE, PERSONALLY SATISFYING AND SOCIALLY RESPONSIBLE LIVES.

990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS	DESCRIPTION OF SERVICES	COMPENSATION
BALOG STEINES HENDRICKS MANCHE 15 CENTRAL SQUARE SUITE 300 YOUNGSTOWN, OH 44503	ARCHITECTS	443,152.
ARAMARK CORPORATION 163 STORMONT STREET NEW CONCORD, OH 43762	FOOD SERVICE	2,470,603.
LINCOLN CONSTRUCTION 4790 SHUSTER ROAD COLUMBUS, OH 43214	CONSTRUCTION	3,429,771.
BI-CON SERVICES 10901 CLAY PIKE ROAD DERWENT, OH 43733	CONSTRUCTION	267,099.
LEPI ENTERPRISES 630 GW MORSE ST ZANESVILLE, OH 43701	CONSTRUCTION	327,668.
	TOTAL COMPENSATION	6,938,293.

STATEMENT 2

FORM 990, PART VIII - EXCLUDED CONTRIBUTIONS

DESCRIPTION	AMOUNT
ATHLETIC BOOSTER FUNDRAISER	3,000.
TOTAL	3,000.

FORM 990, PART VIII - FUNDRAISING EVENTS

DESCRIPTION	GROSS INCOME	DIRECT EXPENSES	NET INCOME
ATHLETIC BOOSTER FUNDRAISER	16,741.	16,462.	279.
TOTALS	16,741.	16,462.	279.

FORM 990, PART VIII - GROSS SALES AND COST OF GOODS SOLD

DESCRIPTION	GROSS SALES	BEGINNING INVENTORY	PURCHASES	SALARIES AND WAGES	OTHER COSTS	MINUS: ENDING INVENTORY	COST OF GOODS SOLD
BOOKSTORE	1,190,348.	307,656.	952,890.	120,922.	33,109.	322,008.	1,092,569.
TOTALS	1,190,348.	307,656.	952,890.	120,922.	33,109.	322,008.	1,092,569.

SCHEDULE E - EXPLANATION FOR LINE 6A

THE UNIVERSITY RECEIVES FINANCIAL ASSISTANCE FROM THE U.S. GOVERNMENT IN CONNECTION WITH VARIOUS PROGRAMS SUCH AS THE PERKINS STUDENT LOAN PROGRAM, UNIVERSITY WORK-STUDY PROGRAM, PELL GRANT PROGRAM, AND SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT PROGRAM.

STATEMENT CONCERNING REASON FOR NON-ELECTRONIC FILING OF ORGANIZATION'S FORM 990

PURSUANT TO IRS PUBLICATION 4163, FORMS 990 CANNOT BE ELECTRONICALLY FILED FOR NAME CHANGE RETURNS. DURING THE TAX YEAR ENDED JUNE 30, 2009, MUSKINGUM UNIVERSITY CHANGED ITS NAME FROM MUSKINGUM COLLEGE. ACCORDINGLY, A PAPER COPY OF THE 2008 FORM 990 IS SUBMITTED TO THE IRS FOR FILING.