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Form 990

## Return of Organization Exempt From Income Tax

2012

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue ServiceUnder 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

## A For the 2012 calendar year, or tax year beginning 07-01-2012, 2012, and ending 06-30-2013

B Check if applicable	C Name of organization OTTERBEIN UNIVERSITY		D Employer identification number 31-4379532
<input type="checkbox"/> Address change	Doing Business As		
<input type="checkbox"/> Name change			
<input type="checkbox"/> Initial return	Number and street (or P O box if mail is not delivered to street address)	Room/suite	E Telephone number (614) 823-1354
<input type="checkbox"/> Terminated			
<input type="checkbox"/> Amended return	City or town, state or country, and ZIP + 4 Westerville, OH 43081		
<input type="checkbox"/> Application pending			G Gross receipts \$ 118,228,440

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

J Website: ► WWW OTTERBEIN EDU

K Form of organization  Corporation  Trust  Association  Other ► L Year of formation 1847 M State of legal domicile OH

## Part I Summary

1 Briefly describe the organization's mission or most significant activities OTTERBEIN UNIVERSITY IS A PRIVATE, CHURCH-RELATED, COEDUCATIONAL UNIVERSITY THAT SPONSORS TRADITIONAL AND CONTINUING EDUCATION PROGRAMS OF LIBERAL ARTS AND PROFESSIONAL EDUCATION	
2 Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets	
3 Number of voting members of the governing body (Part VI, line 1a) . . . . .	3 24
4 Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	4 19
5 Total number of individuals employed in calendar year 2012 (Part V, line 2a) . . . . .	5 1,922
6 Total number of volunteers (estimate if necessary) . . . . .	6 191
7a Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	7a -16,770
b Net unrelated business taxable income from Form 990-T, line 34 . . . . .	7b -35,347

8 Contributions and grants (Part VIII, line 1h) . . . . .	Prior Year 6,527,704	Current Year 5,881,279
9 Program service revenue (Part VIII, line 2g) . . . . .	86,415,733	87,870,032
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	2,522,026	1,289,165
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	368,512	930,496
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	95,833,975	95,970,972

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .	30,133,871	30,216,283
14 Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	36,832,901	37,710,062
16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	112,200	134,921
b Total fundraising expenses (Part IX, column (D), line 25) ► 1,682,052		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) . . . . .	23,032,195	23,746,302
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	90,111,167	91,807,568
19 Revenue less expenses Subtract line 18 from line 12 . . . . .	5,722,808	4,163,404

20 Total assets (Part X, line 16) . . . . .	Beginning of Current Year 203,551,813	End of Year 214,733,883
21 Total liabilities (Part X, line 26) . . . . .	52,598,102	51,137,423
22 Net assets or fund balances Subtract line 21 from line 20 . . . . .	150,953,711	163,596,460

## 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 KATHY A KRENDL PRESIDENT Type or print name and title	2013-10-08 Date
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Paid Preparer Use Only	Print/Type preparer's name Rachel Spurlock	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00520729
	Firm's name ► CROWE HORWATH LLP			Firm's EIN ►	
	Firm's address ► 10 West Broad Street Suite 1700 Columbus, OH 432153713			Phone no (614) 469-0001	

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

### **Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III . . . . .

**1** Briefly describe the organization's mission

THE MISSION OF OTTERBEIN UNIVERSITY IS TO EDUCATE THE WHOLE PERSON IN A CONTEXT THAT FOSTERS THE DEVELOPMENT OF HUMANE VALUES (CONTINUED ON SCHEDULE O)

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule C

Yes  No

3 Did the organization cease conducting, or make significant changes in how it conducts, any programs or services?

Yes  No

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

**4a** (Code ) (Expenses \$ 80,381,826 including grants of \$ 30,216,283 ) (Revenue \$ 88,669,169

OTTERBEIN UNIVERSITY'S COMMITMENT IS TO THE LIBERAL ARTS AS THE BASE OF ALL LEARNING. THREE FEATURES CREATE A DISTINCTIVE LEARNING CULTURE: 1) FROM OUR FOUNDING OTTERBEIN HAS BEEN INTENTIONALLY INCLUSIVE OF WOMEN AND PERSONS OF COLOR, 2) OTTERBEIN'S GOVERNANCE SYSTEM INCLUDES STUDENTS AND FACULTY IN DECISION-MAKING THROUGH A SINGLE COLLEGE SENATE, AND 3) INTERDISCIPLINARY EXPERIENCES THROUGH INTEGRATIVE STUDIES (STUDY OF WORLD CULTURE TO UNDERSTAND HUMAN NATURE AND OUR PLACE IN THE UNIVERSE) AND THE SENIOR YEAR EXPERIENCE (CONNECTING MAJORS TO AN INTERDISCIPLINARY EXPERIENCE). THE AUTUMN TERM ENROLLMENT FOR 2012-2013 WAS 2,984, CONSISTING OF 2,537 UNDERGRADUATE STUDENTS AND 447 GRADUATE STUDENTS. 499 STUDENTS RECEIVED BACHELORS DEGREES AND 117 RECEIVED MASTERS DEGREES IN 2012-2013. THE UNIVERSITY BELIEVES THAT LIVING ON CAMPUS SUPPORTS THE MISSION OF EDUCATING THE WHOLE PERSON BY PROVIDING STUDENTS WITH OPPORTUNITIES TO BUILD RELATIONSHIPS WITH PEOPLE FROM DIVERSE BACKGROUNDS AND TO ACTIVELY PARTICIPATE IN CAMPUS LIFE. (CONTINUED IN SCHEDULE O)

**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$

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

**4d** Other program services (Describe in Schedule O)

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

**4e Total program service expenses ► 80,381,826**

**Part IV Checklist of Required Schedules**

**1** Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

**2** Is the organization required to complete Schedule B, *Schedule of Contributors* (see instructions)?

**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

**4** **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

**5** Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III

**6** Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I

**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

**8** Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

**9** Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV

**10** Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V

**11** If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable

**a** Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI

**b** Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII

**c** Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII

**d** Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX

**e** Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X

**f** Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part XI

**12a** Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII

**b** Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional

**13** Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

**14a** Did the organization maintain an office, employees, or agents outside of the United States?

**b** Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV

**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, Parts II and IV

**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, Parts III and IV

**17** Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)

**18** Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II

**19** Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III

**20a** Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H

**b** If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

	Yes	No
<b>1</b>	Yes	
<b>2</b>	Yes	
<b>3</b>		No
<b>4</b>		No
<b>5</b>		
<b>6</b>		No
<b>7</b>		No
<b>8</b>		No
<b>9</b>		No
<b>10</b>	Yes	
<b>11a</b>	Yes	
<b>11b</b>	Yes	
<b>11c</b>		No
<b>11d</b>		No
<b>11e</b>	Yes	
<b>11f</b>	Yes	
<b>12a</b>	Yes	
<b>12b</b>		No
<b>13</b>	Yes	
<b>14a</b>	Yes	
<b>14b</b>	Yes	
<b>15</b>		No
<b>16</b>	Yes	
<b>17</b>	Yes	
<b>18</b>	Yes	
<b>19</b>		No
<b>20a</b>		No
<b>20b</b>		

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

**21** Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .

**22** Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .

**23** Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J . . . . .

**24a** Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25 . . . . .

**b** Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .

**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? . . . . .

**d** Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .

**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 . . . . .

**b** Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .

**26** Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II . . . . .

**27** Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . .

**28** Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)

**a** A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .

**b** A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .

**c** An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . . .

**29** Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .

**30** Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .

**31** Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .

**32** Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .

**33** Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I . . . . .

**34** Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .

**35a** Did the organization have a controlled entity within the meaning of section 512(b)(13)?

**b** If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .

**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 . . . . .

**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 . . . . .

**38** Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O . . . . .

<b>21</b>		No
<b>22</b>	Yes	
<b>23</b>	Yes	
<b>24a</b>	Yes	
<b>24b</b>		No
<b>24c</b>		No
<b>24d</b>		No
<b>25a</b>		No
<b>25b</b>		No
<b>26</b>		No
<b>27</b>	Yes	
<b>28a</b>		No
<b>28b</b>	Yes	
<b>28c</b>		No
<b>29</b>		No
<b>30</b>		No
<b>31</b>		No
<b>32</b>		No
<b>33</b>		No
<b>34</b>	Yes	
<b>35a</b>		No
<b>35b</b>		No
<b>36</b>		No
<b>37</b>		No
<b>38</b>	Yes	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V

		Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	<b>1a</b> 4,023		
<b>b</b> Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	<b>1b</b> 0		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		<b>1c</b> Yes	
<b>2a</b> 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	<b>2a</b> 1,922		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		<b>2b</b> Yes	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?		<b>3a</b> Yes	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		<b>3b</b> Yes	
<b>4a</b> 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)?		<b>4a</b> No	
<b>b</b> If "Yes," enter the name of the foreign country See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		<b>5a</b> No	
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<b>5b</b> No	
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		<b>5c</b>	
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		<b>6a</b> No	
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		<b>6b</b>	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		<b>7a</b> No	
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		<b>7b</b>	
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?		<b>7c</b> Yes	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		<b>7d</b> 4	
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year		<b>7e</b> No	
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		<b>7f</b> No	
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		<b>7g</b>	
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		<b>7h</b>	
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		<b>8</b>	
<b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		<b>9a</b>	
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		<b>9b</b>	
<b>a</b> Did the organization make any taxable distributions under section 4966?			
<b>b</b> Did the organization make a distribution to a donor, donor advisor, or related person?			
<b>10 Section 501(c)(7) organizations.</b> Enter			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter			
<b>a</b> Gross income from members or shareholders	<b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		<b>12a</b>	
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O		<b>13a</b>	
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?		<b>14a</b> No	
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		<b>14b</b>	

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

Check if Schedule O contains a response to any question in this Part VI

### Section A. Governing Body and Management

			Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	<b>1a</b>	24		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent	<b>1b</b>	19		
<b>2</b> 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?	<b>2</b>		No	
<b>3</b> 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?	<b>3</b>		No	
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>		No	
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>		No	
<b>6</b> Did the organization have members or stockholders?	<b>6</b>		No	
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	<b>7a</b>		No	
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>		No	
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	<b>8a</b>	Yes		
<b>a</b> The governing body?	<b>8b</b>	Yes		
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>9</b>		No	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O				

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

		Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	<b>10a</b>	No	
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	<b>10b</b>		
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>11a</b>	Yes	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990			
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>12a</b>	Yes	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12b</b>	Yes	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<b>12c</b>	Yes	
<b>13</b> Did the organization have a written whistleblower policy?	<b>13</b>	Yes	
<b>14</b> Did the organization have a written document retention and destruction policy?	<b>14</b>	Yes	
<b>15</b> 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?	<b>15a</b>	Yes	
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>15b</b>	Yes	
<b>b</b> Other officers or key employees of the organization			
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>16a</b>	No	
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	<b>16b</b>		

### Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed
- 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply
 

Own website  Another's website  Upon request  Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization
 

Anne Krieger 1 South Grove St Westerville, OH (614) 823-1040

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

Check if Schedule O contains a response to any question in this Part VII

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

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

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **10**

	Yes	No
3 Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	No
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? <i>If "Yes," complete Schedule J for such individual</i>	4	Yes
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

## **Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
ABM JANITORIAL SERVICES 510 E WILSON BRIDGE RD WORTHINGTON OH 43085	CLEANING SERVICE	755,097
ELLUCIAN 4375 FAIR LAKES CT FAIRFAX VA 22030	REMOTE SOFTWARE HOSTING	395,810
THE COLLABORATIVE INC 500 MADISON AVE TOLEDO OH 43604	ARCHITECTURAL CONSULTING	157,660
COMMONFUND 15 OLD DANBURY ROAD WILTON CT 06897	INVESTMENT MANAGEMENT	124,307
RUFFALO CODY 65 KIRKWOOD NORTH ROAD SW CEDAR RAPIDS IA 524063018	PROFESSIONAL FUNDRAISER	122,100
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	15	

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization. 5

**Part VIII Statement of Revenue**

Check if Schedule O contains a response to any question in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b> Membership dues . . . . .	<b>1b</b>					
	<b>c</b> Fundraising events . . . . .	<b>1c</b>	6,642				
	<b>d</b> Related organizations . . . . .	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	1,660,613				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	4,214,024				
	<b>g</b> Noncash contributions included in lines 1a-1f \$						
	<b>h</b> <b>Total.</b> Add lines 1a-1f . . . . .		5,881,279				
<b>Program Service Revenue</b>	<b>2a</b> TUITION AND FEES	Business Code					
		900099	76,239,535	76,239,535			
	<b>b</b> RESIDENCE HALLS	721310	6,044,698	6,044,698			
	<b>c</b> DINING SERVICES	722210	4,743,163	4,743,163			
	<b>d</b> ORGANIZED ACTIVITIES	611710	582,697	582,697			
	<b>e</b> OTHER AUXILIARY SERVICES	611710	118,354	118,354			
	<b>f</b> All other program service revenue		141,585	141,585	0	0	
	<b>g</b> <b>Total.</b> Add lines 2a-2f . . . . .		87,870,032				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		1,106,672		-28,636	1,135,308	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .		614			614	
	<b>5</b> Royalties . . . . .		0				
	<b>6a</b> Gross rents	(i) Real	(ii) Personal				
		208,010					
	<b>b</b> Less rental expenses	86,684					
	<b>c</b> Rental income or (loss)	121,326	0				
	<b>d</b> Net rental income or (loss) . . . . .			121,326			121,326
<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
	22,345,820						
<b>b</b> Less cost or other basis and sales expenses	22,163,941						
<b>c</b> Gain or (loss)	181,879	0					
<b>d</b> Net gain or (loss) . . . . .			181,879			181,879	
<b>8a</b> Gross income from fundraising events (not including \$ 6,642 of contributions reported on line 1c) See Part IV, line 18 . . . . .							
<b>b</b> Less direct expenses . . . . .	<b>a</b>	5,010					
<b>c</b> Net income or (loss) from fundraising events . . . . .	<b>b</b>	6,843		-1,833		-1,833	
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>						
<b>b</b> Less direct expenses . . . . .	<b>b</b>						
<b>c</b> Net income or (loss) from gaming activities . . . . .			0				
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>						
<b>b</b> Less cost of goods sold . . . . .	<b>b</b>						
<b>c</b> Net income or (loss) from sales of inventory . . . . .			0				
<b>Miscellaneous Revenue</b>		Business Code					
<b>11a</b> EXTERNAL PRINTING		611710	11,866		11,866		
<b>b</b> GOVERNMENT SETTLEMENT		900099	427,061	427,061			
<b>c</b>			0				
<b>d</b> All other revenue . . . . .			372,076	372,076	0	0	
<b>e</b> <b>Total.</b> Add lines 11a-11d . . . . .			811,003				
<b>12</b> <b>Total revenue.</b> See Instructions . . . . .			95,970,972	88,669,169	-16,770	1,437,294	

**Part IX Statement of Functional Expenses**

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

Check if Schedule O contains a response to any question in this Part IX 

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	2,000	2,000		
2 Grants and other assistance to individuals in the United States See Part IV, line 22	30,124,883	30,124,883		
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	89,400	89,400		
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	938,807	184,029	679,384	75,394
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	21,000	21,000		
7 Other salaries and wages	28,652,451	24,789,789	3,053,996	808,666
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,523,307	1,339,111	146,201	37,995
9 Other employee benefits	4,533,103	3,116,650	1,343,789	72,664
10 Payroll taxes	2,041,394	1,755,666	233,121	52,607
11 Fees for services (non-employees)				
a Management	0			
b Legal	167,307	92,280	75,027	
c Accounting	46,441		46,441	
d Lobbying	0			
e Professional fundraising services See Part IV, line 17	134,921			134,921
f Investment management fees	126,548		126,548	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	6,508,779	5,829,481	566,242	113,056
12 Advertising and promotion	629,100	66,036	543,674	19,390
13 Office expenses	3,636,248	3,102,747	449,364	84,137
14 Information technology	1,128,238	726,150	367,973	34,115
15 Royalties	0			
16 Occupancy	3,191,627	2,277,737	777,889	136,001
17 Travel	916,461	883,236	25,889	7,336
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	719,108	560,176	111,430	47,502
20 Interest	1,715,618	1,671,157	44,461	
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	3,647,625	3,291,741	297,616	58,268
23 Insurance	657,107	432,212	224,895	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a BAD DEBTS & COLLECTIONS COSTS	656,095	26,345	629,750	
b				
c				
d				
e All other expenses	0	0	0	0
<b>25 Total functional expenses.</b> Add lines 1 through 24e	91,807,568	80,381,826	9,743,690	1,682,052
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ► if following SOP 98-2 (ASC 958-720)	0			

**Part X Balance Sheet**Check if Schedule O contains a response to any question in this Part X 

		<b>(A)</b> Beginning of year	<b>(B)</b> End of year
<b>Assets</b>			
1	Cash—non-interest-bearing	2,800	<b>1</b> 561
2	Savings and temporary cash investments	22,818,443	<b>2</b> 21,281,426
3	Pledges and grants receivable, net	804,193	<b>3</b> 1,730,678
4	Accounts receivable, net	2,142,637	<b>4</b> 3,403,641
5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		
		<b>5</b>	0
6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		
		<b>6</b>	0
7	Notes and loans receivable, net	3,123,993	<b>7</b> 3,117,936
8	Inventories for sale or use		<b>8</b>
9	Prepaid expenses and deferred charges	968,552	<b>9</b> 1,136,196
10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b> 141,315,117	
b	Less accumulated depreciation	<b>10b</b> 51,361,148	
		90,025,765	<b>10c</b> 89,953,969
11	Investments—publicly traded securities	73,450,192	<b>11</b> 79,818,113
12	Investments—other securities See Part IV, line 11	7,157,101	<b>12</b> 11,180,990
13	Investments—program-related See Part IV, line 11	0	<b>13</b> 0
14	Intangible assets		<b>14</b>
15	Other assets See Part IV, line 11	3,058,137	<b>15</b> 3,110,373
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	203,551,813	<b>16</b> 214,733,883
<b>Liabilities</b>			
17	Accounts payable and accrued expenses	6,091,999	<b>17</b> 6,061,138
18	Grants payable		<b>18</b>
19	Deferred revenue	2,795,630	<b>19</b> 2,698,135
20	Tax-exempt bond liabilities	41,215,566	<b>20</b> 39,963,549
21	Escrow or custodial account liability Complete Part IV of Schedule D		<b>21</b>
22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		<b>22</b> 0
23	Secured mortgages and notes payable to unrelated third parties		<b>23</b>
24	Unsecured notes and loans payable to unrelated third parties		<b>24</b>
25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	2,494,907	<b>25</b> 2,414,601
26	<b>Total liabilities.</b> Add lines 17 through 25	52,598,102	<b>26</b> 51,137,423
<b>Net Assets or Fund Balances</b>			
	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>		
27	Unrestricted net assets	95,961,311	<b>27</b> 102,110,638
28	Temporarily restricted net assets	26,128,655	<b>28</b> 30,966,576
29	Permanently restricted net assets	28,863,745	<b>29</b> 30,519,246
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>		
30	Capital stock or trust principal, or current funds		<b>30</b>
31	Paid-in or capital surplus, or land, building or equipment fund		<b>31</b>
32	Retained earnings, endowment, accumulated income, or other funds		<b>32</b>
33	Total net assets or fund balances	150,953,711	<b>33</b> 163,596,460
34	<b>Total liabilities and net assets/fund balances</b>	203,551,813	<b>34</b> 214,733,883

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI 

1	Total revenue (must equal Part VIII, column (A), line 12)	1	95,970,972
2	Total expenses (must equal Part IX, column (A), line 25)	2	91,807,568
3	Revenue less expenses Subtract line 2 from line 1	3	4,163,404
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	150,953,711
5	Net unrealized gains (losses) on investments	5	8,414,912
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	64,433
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	163,596,460

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII 

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

## Additional Data

**Software ID:** 12000266  
**Software Version:** v2012.1.0  
**EIN:** 31-4379532  
**Name:** OTTERBEIN UNIVERSITY

### Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(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
		Or director	Individual trustee	Institutional Trustee	Officer	Key employee			
ALEC WIGHTMAN ASSISTANT SECRETARY	2 00	X		X			0	0	0
KATHY A KRENDL PRESIDENT OF THE COLLEGE	50 00	X		X			305,062	0	77,492
MARK R THRESHER VICE CHAIRMAN	2 00	X		X			0	0	0
PEGGY M RUHLIN SECRETARY	2 00	X		X			0	0	0
THOMAS C MORRISON CHAIRMAN	2 00	X		X			0	0	0
WILLIAM E HARRELL JR ASSISTANT SECRETARY	2 00	X		X			0	0	0
AL WATERHOUSE TRUSTEE	2 00	X					0	0	0
BRUCE MANDEVILLE TRUSTEE AND PROFESSOR	50 00	X					61,921	0	13,036
CHELSEA JENNEY TRUSTEE AND STUDENT	2 00	X					357	0	0
CHERYL L HERBERT TRUSTEE	2 00	X					0	0	0
CHRISTINA KIRK TRUSTEE AND PROFESSOR	50 00	X					73,757	0	24,028
CHRISTOPHER KAISER TRUSTEE	2 00	X					0	0	0
DEBORAH E CURRIN TRUSTEE	2 00	X					0	0	0
JAMES RUTHERFORD TRUSTEE	2 00	X					0	0	0
JOHN E KING TRUSTEE	2 00	X					0	0	0
JOHN T HUSTON TRUSTEE	2 00	X					0	0	0
JOSEPH IGNAT TRUSTEE	2 00	X					0	0	0
KENT D STUCKEY TRUSTEE	2 00	X					0	0	0
LARRY C BROWN TRUSTEE	2 00	X					0	0	0
LUIS M ALCADE TRUSTEE	2 00	X					0	0	0
MARY F HALL TRUSTEE	2 00	X					0	0	0
NEVALYN FRITSCHE-NEVIL TRUSTEE	2 00	X					0	0	0
REBECCA PRINCEHORN TRUSTEE	2 00	X					0	0	0
TAYLOR J HARLE TRUSTEE AND STUDENT	2 00	X					1,223	0	0
REBECCA VAZQUEZ SKILLINGS VP OF BUSINESS AFFAIRS	50 00			X			150,405	0	29,804

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(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		
		Or director	Individual trustee	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
VICTORIA MCGILLIN PROVOST & VP OF ACAD AFFAIRS	50.00					X			148,257	0	26,738
BARBARA SCHAFFNER DEAN OF PROFESSIONAL STUDIES	50.00						X		137,401	0	15,080
HEIDI TRACY VP FOR INSTITUTIONAL ADVANCEMENT	50.00						X		157,001	0	32,571
JEFF KASSON INTERIM DIRECTOR OF IT	50.00						X		103,905	0	26,329
JEFFERSON BLACKBURN-SMITH VP OF ENROLLMENT MANAGEMENT	50.00						X		117,248	0	38,269
ROBERT M GATTI VP FOR STUDENT AFFAIRS	50.00						X		143,744	0	32,455

**SCHEDULE A**  
(Form 990 or 990EZ)**Public Charity Status and Public Support****2012****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

**Name of the organization**  
OTTERBEIN UNIVERSITY**Employer identification number**

31-4379532

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

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.  
 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E )  
 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.  
 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_  
 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II )  
 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.  
 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II )  
 8  A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )  
 9  An 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)**.  
 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 - Non-functionally integrated  
 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?  
     (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?  
     (ii) A family member of a person described in (i) above?  
     (iii) A 35% controlled entity of a person described in (i) or (ii) above?  
 h  Provide the following information about the supported organization(s)

	<b>Yes</b>	<b>No</b>
<b>11g(i)</b>		
<b>11g(ii)</b>		
<b>11g(iii)</b>		

<b>(i) Name of supported organization</b>	<b>(ii) EIN</b>	<b>(iii) Type of organization (described on lines 1 - 9 above or IRC section (see instructions))</b>	<b>(iv) Is the organization in col (i) listed in your governing document?</b>	<b>(v) Did you notify the organization in col (i) of your support?</b>	<b>(vi) Is the organization in col (i) organized in the U S ?</b>	<b>(vii) Amount of monetary support</b>
<b>Total</b>						

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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						
<b>4 Total.</b> Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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)						
<b>11 Total support</b> (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (see instructions)					<b>12</b>	
<b>13 First five years.</b> 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 <b>stop here</b> . . . . .						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	
15 Public support percentage for 2011 Schedule A, Part II, line 14	<b>15</b>	
<b>16a 33 1/3% support test—2012.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization		►
<b>b 33 1/3% support test—2011.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization		►
<b>17a 10%-facts-and-circumstances test—2012.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		►
<b>b 10%-facts-and-circumstances test—2011.</b> 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 <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		►
<b>18 Private foundation.</b> 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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6 )						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12 )						
<b>14 First five years.</b> 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 <b>stop here</b>						

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15
16 Public support percentage from 2011 Schedule A, Part III, line 15	16

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18
19a <b>33 1/3% support tests—2012.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization	
<b>b</b> <b>33 1/3% support tests—2011.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization	
20 <b>Private foundation.</b> 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 explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

**Facts And Circumstances Test**

**Explanation**

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**SCHEDULE D**  
(Form 990)**Supplemental Financial Statements****2012****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue Service

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b  
 ► Attach to Form 990. ► See separate instructions.

**Name of the organization**  
OTTERBEIN UNIVERSITY**Employer identification number**

31-4379532

**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 can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?  Yes  No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year	
a Total number of conservation easements	<b>Held at the End of the Year</b>
b Total acreage restricted by conservation easements	2a
c Number of conservation easements on a certified historic structure included in (a)	2b
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2c
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____	2d
4 Number of states where property subject to conservation easement is located ► _____	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? <input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____	
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements	

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

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

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

(i) 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 (ASC 958) 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 acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

<b>a</b> <input type="checkbox"/> Public exhibition	<b>d</b> <input type="checkbox"/> Loan or exchange programs
<b>b</b> <input type="checkbox"/> Scholarly research	<b>e</b> <input type="checkbox"/> Other
<b>c</b> <input type="checkbox"/> Preservation for future generations	

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

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

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

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

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

	<b>Amount</b>
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

**2a** Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .	77,610,405	79,410,456	61,307,026	55,465,267	73,124,692
<b>b</b> Contributions . . . . .	1,831,623	5,265,233	6,692,166	699,058	162,469
<b>c</b> Net investment earnings, gains, and losses . . . . .	8,933,448	-4,337,671	14,314,136	7,634,457	-15,073,701
<b>d</b> Grants or scholarships . . . . .	1,287,881	1,243,004	1,285,566	1,168,110	1,411,011
<b>e</b> Other expenditures for facilities and programs . . . . .	1,521,032	1,484,609	1,617,306	1,323,646	1,337,182
<b>g</b> End of year balance . . . . .	85,566,563	77,610,405	79,410,456	61,307,026	55,465,267

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

**a** Board designated or quasi-endowment  44 330 %

**b** Permanent endowment  33 070 %

**c** Temporarily restricted endowment  22 600 %

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

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

**(i)** unrelated organizations . . . . .

<b>3a(i)</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>3a(ii)</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3b</b>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

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

	Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .		8,741,222			8,741,222
<b>b</b> Buildings . . . . .		94,851,696	27,017,173		67,834,523
<b>c</b> Leasehold improvements . . . . .		13,015,173	5,866,721		7,148,452
<b>d</b> Equipment . . . . .		22,059,097	16,955,783		5,103,314
<b>e</b> Other . . . . .		2,647,929	1,521,471		1,126,458
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . . .					89,953,969

**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
(1) Financial derivatives	0	
(2) Closely-held equity interests	9,404,539	F
(3) Other		
(A) BENEFICIAL INTEREST IN PERPETUAL TRUSTS	657,974	F
(B) CHARITABLE REMAINDER TRUST RECEIVABLE	1,118,477	F

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

1	Total revenue, gains, and other support per audited financial statements . . . . .	1	74,203,013
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments . . . . .	2a	8,414,912
b	Donated services and use of facilities . . . . .	2b	
c	Recoveries of prior year grants . . . . .	2c	
d	Other (Describe in Part XIII) . . . . .	2d	157,960
e	Add lines 2a through 2d . . . . .	2e	8,572,872
3	Subtract line 2e from line 1 . . . . .	3	65,630,141
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	126,548
b	Other (Describe in Part XIII) . . . . .	4b	30,214,283
c	Add lines 4a and 4b . . . . .	4c	30,340,831
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12) . . . . .	5	95,970,972

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

1	Total expenses and losses per audited financial statements . . . . .	1	61,560,264
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities . . . . .	2a	
b	Prior year adjustments . . . . .	2b	
c	Other losses . . . . .	2c	
d	Other (Describe in Part XIII) . . . . .	2d	93,527
e	Add lines 2a through 2d . . . . .	2e	93,527
3	Subtract line 2e from line 1 . . . . .	3	61,466,737
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	126,548
b	Other (Describe in Part XIII) . . . . .	4b	30,214,283
c	Add lines 4a and 4b . . . . .	4c	30,340,831
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18) . . . . .	5	91,807,568

**Part XIII 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, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
Intended uses of endowment funds	Schedule D, Part V, Line 4	THE UNIVERSITY'S ENDOWMENT CONSISTS OF APPROXIMATELY 400 INDIVIDUAL FUNDS ESTABLISHED FOR A VARIETY OF PURPOSES. THE ENDOWMENT INCLUDES BOTH DONOR-RESTRICTED ENDOWMENT FUNDS AND FUNDS DESIGNATED BY THE BOARD OF TRUSTEES TO FUNCTION AS ENDOWMENTS (BOARD-DESIGNATED ENDOWMENT FUNDS) AS REQUIRED BY GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. NET ASSETS ASSOCIATED WITH ENDOWMENT FUNDS, INCLUDING BOARD-DESIGNATED ENDOWMENT FUNDS, ARE CLASSIFIED AND REPORTED BASED ON THE EXISTENCE OR ABSENCE OF DONOR-IMPOSED RESTRICTIONS. THE UNIVERSITY HAS INTERPRETED THE OHIO UNIFORM PRUDENT MANAGEMENT OF INSTITUTIONAL FUNDS ACT (OUPMIFA) AS REQUIRING PRESERVATION OF THE FAIR VALUE OF THE ORIGINAL GIFT AS OF THE GIFT DATE OF THE DONOR-RESTRICTED ENDOWMENT FUNDS ABSENT EXPLICIT DONOR STIPULATIONS TO THE CONTRARY. AS A RESULT OF THIS INTERPRETATION, THE UNIVERSITY CLASSIFIES AS PERMANENTLY RESTRICTED NET ASSETS (A) THE ORIGINAL VALUE OF GIFTS DONATED TO THE PERMANENT ENDOWMENT, (B) THE ORIGINAL VALUE OF SUBSEQUENT GIFTS TO THE PERMANENT ENDOWMENT, AND (C) ACCUMULATIONS TO THE PERMANENT ENDOWMENT MADE IN ACCORDANCE WITH THE DIRECTION OF THE APPLICABLE DONOR GIFT INSTRUMENT. AT THE TIME THE ACCUMULATION IS ADDED TO THE FUND, THE REMAINING PORTION OF THE DONOR-RESTRICTED ENDOWMENT FUND IS CLASSIFIED AS TEMPORARILY RESTRICTED NET ASSETS UNTIL THOSE AMOUNTS ARE APPROPRIATED FOR EXPENDITURE BY THE UNIVERSITY IN A MANNER CONSISTENT WITH THE STANDARD OF PRUDENCE PRESCRIBED BY OUPMIFA. IN ACCORDANCE WITH OUPMIFA, THE UNIVERSITY CONSIDERS THE FOLLOWING FACTORS IN MAKING A DETERMINATION TO APPROPRIATE OR ACCUMULATE DONOR-RESTRICTED ENDOWMENT FUNDS: (1) THE DURATION AND PRESERVATION OF THE FUND; (2) THE CHARITABLE PURPOSES OF THE UNIVERSITY AND THE DONOR-RESTRICTED ENDOWMENT FUND; (3) GENERAL ECONOMIC CONDITIONS; (4) THE POSSIBLE EFFECT OF INFLATION AND DEFLATION; (5) THE EXPECTED TOTAL RETURN FROM INCOME AND APPRECIATION OR DEPRECIATION OF INVESTMENTS; (6) OTHER RESOURCES OF THE UNIVERSITY; (7) THE INVESTMENT POLICY OF THE UNIVERSITY.
FIN 48 (ASC 740) footnote	Schedule D, Part X, Line 2	THE UNIVERSITY IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE U.S. INTERNAL REVENUE CODE. FOR THE YEARS ENDED JUNE 30, 2013 AND 2012, THE UNIVERSITY HAD NO TAX EXPENSE WITH REGARD TO UNRELATED BUSINESS INCOME. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES PREScribes RECOGNITION THRESHOLDS AND MEASUREMENT ATTRIBUTES FOR THE FINANCIAL STATEMENT. RECOGNITION AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. TAX BENEFITS WILL BE RECOGNIZED ONLY IF A TAX POSITION IS MORE-LIKELY-THAN-NOT SUSTAINED IN A TAX EXAMINATION. WITH A TAX EXAMINATION BEING PRESUMED TO OCCUR, THE AMOUNT RECOGNIZED WILL BE THE LARGEST AMOUNT OF TAX BENEFIT THAT IS GREATER THAN 50% LIKELY BEING REALIZED ON EXAMINATION. FOR TAX POSITIONS NOT MEETING THE MORE-LIKELY-THAN-NOT TEST, NO TAX BENEFIT WILL BE RECORDED. MANAGEMENT HAS CONCLUDED THAT THEY ARE UNAWARE OF ANY TAX BENEFITS OR LIABILITIES TO BE RECOGNIZED AT JUNE 30, 2013 AND 2012. THE UNIVERSITY WOULD RECOGNIZE INTEREST AND PENALTIES RELATED TO UNRECOGNIZED TAX BENEFITS IN INTEREST AND INCOME TAX EXPENSE, RESPECTIVELY. THE UNIVERSITY HAS NO AMOUNTS ACCRUED FOR INTEREST OR PENALTIES FOR THE YEARS ENDED JUNE 30, 2013 AND 2012. WITH A FEW EXCEPTIONS, THE UNIVERSITY IS NO LONGER SUBJECT TO U.S. FEDERAL, STATE AND LOCAL INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS BEFORE 2009. THE UNIVERSITY DOES NOT EXPECT THE TOTAL AMOUNT OF UNRECOGNIZED TAX BENEFITS TO SIGNIFICANTLY CHANGE IN THE NEXT 12 MONTHS.
Other revenues in audited financial statements not in form 990	Schedule D, Part XI, Line 2d	RENT EXPENSE - 86684, SPECIAL EVENT EXPENSE - 6843, CHANGE IN VALUE OF SPLIT-INTEREST TRUSTS - 51644, UNREALIZED GAIN/LOSS ON PERPETUAL TRUSTS HELD BY OTHERS - 12789,
Other revenues in form 990 not in audited financial statements	Schedule D, Part XI, Line 4b	SCHOLARSHIPS AND GRANTS IN-AID - 30214283,
Other expenses in audited financial statements not in form 990	Schedule D, Part XII, Line 2d	RENT EXPENSE - 86684, SPECIAL EVENT EXPENSE - 6843,
Other expenses in form 990 not in audited financial statements	Schedule D, Part XII, Line 4b	SCHOLARSHIPS & GRANTS IN-AID - 30214283,

2012

Open to Public  
Inspection**SCHEDULE E**  
(Form 990 or 990-EZ)**Schools**

►Complete if the organization answered "Yes" to Form 990, Part IV, line 13,  
or Form 990-EZ, Part VI, line 48.  
► Attach to Form 990 or Form 990-EZ.

Department of the Treasury  
Internal Revenue ServiceName of the organization  
OTTERBEIN UNIVERSITY

Employer identification number

31-4379532

**Part I**

- 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?
- 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?
- 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. If you need more space use Part II

	YES	NO
1	Yes	
2	Yes	
3	Yes	

- 4 Does the organization maintain the following?

- a Records indicating the racial composition of the student body, faculty, and administrative staff?
- b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- d Copies of all material used by the organization or on its behalf to solicit contributions?

If you answered "No" to any of the above, please explain. If you need more space, use Part II

4a	Yes	
4b	Yes	
4c	Yes	
4d	Yes	

- 5 Does the organization discriminate by race in any way with respect to

- a Students' rights or privileges?
- b Admissions policies?
- c Employment of faculty or administrative staff?
- d Scholarships or other financial assistance?
- e Educational policies?
- f Use of facilities?
- g Athletic programs?
- h Other extracurricular activities?

If you answered "Yes" to any of the above, please explain. If you need more space, use Part II

5a	No	
5b	No	
5c	No	
5d	No	
5e	No	
5f	No	
5g	No	
5h	No	

- 6a Does the organization receive any financial aid or assistance from a governmental agency?
- 6b Has the organization's right to such aid ever been revoked or suspended?

If you answered "Yes" to either line 6a or line 6b, explain on Part II

- 7 Does the organization certify that it has complied with the applicable requirements of sections 401 through 405 of Rev. Proc. 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II

6a	Yes	
6b	No	
7	Yes	

**Part II Supplemental Information.** Complete this part to provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also complete this part to provide any other additional information (see instructions)

Identifier	Return Reference	Explanation
Racially nondiscriminatory policy	Schedule E, Part I, Line 3	ADVERTISEMENTS PLACED IN LOCAL NEWSPAPERS ANNOUNCING REGISTRATION DATES AND PROGRAMS INCLUDE A SUMMARY STATEMENT OF THE UNIVERSITY'S NONDISCRIMINATION POLICY
Financial aid or assistance from a governmental agency	Schedule E, Part I, Line 6a	THE UNIVERSITY RECEIVES FUNDING FROM THE FEDERAL GOVERNMENT FOR STUDENT FEDERAL WORK-STUDY AND FEDERAL OPPORTUNITY GRANTS. THE UNIVERSITY ALSO PARTICIPATES IN THE PERKINS LOAN PROGRAM. IN ADDITION, STUDENTS AT OTTERBEIN MAY RECEIVE GRANTS OR LOANS THROUGH THE FEDERAL PELL GRANT, FEDERAL SMART GRANT, FEDERAL ACADEMIC COMPETITIVE GRANT, FEDERAL STAFFORD LOAN AND FEDERAL PLUS PROGRAMS OR THROUGH SIMILAR STATE PROGRAMS

2012

Open to Public  
InspectionSCHEDULE F  
(Form 990)

## Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,  
Part IV, line 14b, 15, or 16.  
► Attach to Form 990. ► See separate instructions.

Department of the Treasury  
Internal Revenue ServiceName of the organization  
OTTERBEIN UNIVERSITYEmployer identification number  
31-4379532**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

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

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States.

**3 Activities per Region** (The following Part I, line 3 table can be duplicated if additional space is needed )

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
See Add'l Data					
<b>3a</b> Sub-total					
<b>b</b> Total from continuation sheets to Part I					
<b>c Totals</b> (add lines 3a and 3b)	0	3			30,953,074

**Part II Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . ►

3 Enter total number of other organizations or entities . . . . .

**Schedule F (Form 990) 2012**

**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

**Part IV Foreign Forms**

1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*  Yes  No

2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)*  Yes  No

3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*  Yes  No

4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*  Yes  No

5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*  Yes  No

6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*  Yes  No

Part V Supplemental Information

**Supplemental Information**  
Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

## Additional Data

**Software ID:** 12000266  
**Software Version:** v2012.1.0  
**EIN:** 31-4379532  
**Name:** OTTERBEIN UNIVERSITY

### Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
CENTRAL AMERICA AND THE CARIBBEAN	0	1	PROGRAM SERVICES	STUDY ABROAD	14,300
EUROPE (INCLUDING ICELAND AND GREENLAND)	0	1	PROGRAM SERVICES	STUDY ABROAD	70,228
SOUTH AMERICA	0	1	PROGRAM SERVICES	STUDY ABROAD	13,646

**Form 990 Schedule F Part I - Activities Outside The United States**

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS		30,765,500
EUROPE (INCLUDING ICELAND AND GREENLAND)			GRANTMAKING		76,050
SOUTH AMERICA			GRANTMAKING		9,750

**Form 990 Schedule F Part I - Activities Outside The United States**

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
EAST ASIA AND THE PACIFIC			GRANTMAKING		3,600

## **Supplemental Information Regarding Fundraising or Gaming Activities**

**Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a. Form 990-EZ filers are not required to complete this part.**

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

2012

2012

## Open to Public Inspection

**Employer identification number**

31-4379532

**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      **e**  Solicitation of non-government grants  
**b**  Internet and email solicitations      **f**  Solicitation of government grants  
**c**  Phone solicitations      **g**  Special fundraising events  
**d**  In-person solicitations

**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 services?  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

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

OH

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col (a) through col (c))
		SENIOR SHOWCASE (event type)	GOLF OUTING FOR BASEBALL (event type)	(total number)	
Revenue	1 Gross receipts . . .	6,642	5,010		11,652
	2 Less Contributions . . .	6,642	0		6,642
	3 Gross income (line 1 minus line 2) . . .	0	5,010	0	5,010
Direct Expenses	4 Cash prizes . . .				0
	5 Noncash prizes . . .				0
	6 Rent/facility costs . . .		3,200		3,200
	7 Food and beverages . . .	973	2,072		3,045
	8 Entertainment . . .	300			300
	9 Other direct expenses . . .	298			298
	10 Direct expense summary Add lines 4 through 9 in column (d) . . . . .				(6,843) ►
	11 Net income summary Combine line 3, column (d), and line 10 . . . . .				-1,833 ►

**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 . . . . .	<input type="checkbox"/> Yes . . . . . <input type="checkbox"/> No . . . . .	<input type="checkbox"/> Yes . . . . . <input type="checkbox"/> No . . . . .	<input type="checkbox"/> Yes . . . . . <input type="checkbox"/> 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) . . . . .				►

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? . . . . .  Yes  No

b If "No," explain \_\_\_\_\_  
\_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No

b If "Yes," explain \_\_\_\_\_  
\_\_\_\_\_

Does the organization operate gaming activities with nonmembers? . . . . .  Yes  No

**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? . . . . .  Yes  No

**13** Indicate the percentage of gaming activity operated in

<b>a</b> The organization's facility . . . . .	<b>13a</b>
<b>b</b> An outside facility . . . . .	<b>13b</b>

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . .  Yes  No

**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 of the third party

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? . . . . .  Yes  No

**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 ► \$ \_\_\_\_\_

**Part IV Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Identifier	Return Reference	Explanation
SCHEDULE G, PART I, LINE 2	SCHEDULE G, PART I	IF RUFFALOCODY PROCESSES ANY PRINTING, MAILING OR SHIPPING, AT THE REQUEST OF OTTERBEIN UNIVERSITY, THEN ALL DIRECT COSTS INCURRED BY RUFFALOCODY IN CONNECTION WITH SUCH ACTIVITIES WILL BE REIMBURSED BY OTTERBEIN UNIVERSITY. THE SERVICE CONTRACT DOES NOT INCLUDE AN ESTIMATE OF REIMBURSED COSTS IN ITS FEE

**Schedule I  
(Form 990)**

## **Grants and Other Assistance to Organizations, Governments and Individuals in the United States**

**Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.**

► Attach to Form 990

2012

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
**OTTERBEIN UNIVERSITY**

**Employer identification number**

## Part I General Information on Grants and Assistance

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

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

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

**(a)** Name and address of  
organization  
or government

(b) EIN

(c) IRC Code  
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  
or assistance**

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table .

3 Enter total number of other organizations listed in the line 1 table .

**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.  
 Part III can be duplicated 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
(1) SCHOLARSHIPS AND GRANTS FOR TUITION	2303	30,124,883	0	N/A	N/A

**Part IV Supplemental Information.**

Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information

Identifier	Return Reference	Explanation
Procedures for monitoring use of grant funds	Schedule I, Part I, Line 2	THE MAJORITY OF GRANTS AND ASSISTANCE PROVIDED BY THE UNIVERSITY IS IN THE FORM OF SCHOLARSHIPS AND FINANCIAL AID TO OFFSET THE COST OF TUITION, ROOM AND BOARD FOR ITS STUDENTS. THESE FUNDS ARE AWARDED THROUGH THE COLLEGE'S FINANCIAL AID OFFICE BASED ON A COMBINATION OF MERIT AND NEED AND ARE DISBURSED DIRECTLY TO THE STUDENT'S BILLING ACCOUNT WITH THE COLLEGE. IN ADDITION, THE COLLEGE MAKES A LIMITED NUMBER OF GRANTS TO OTHER ORGANIZATIONS.

**Schedule J**  
(Form 990)**Compensation Information**

OMB No 1545-0047

Department of the Treasury  
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
**► Complete if the organization answered "Yes" to Form 990, Part IV, question 23.**  
**► Attach to Form 990. ► See separate instructions.**

**2012****Open to Public Inspection**Name of the organization  
OTTERBEIN UNIVERSITY

Employer identification number

31-4379532

**Part I Questions Regarding Compensation**

**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

<input type="checkbox"/> First-class or charter travel	<input checked="" type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

**b** If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**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?

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization

**a** Receive a severance payment or change-of-control payment?

**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?

**c** Participate in, or receive payment from, an equity-based compensation arrangement?

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 only must complete lines 5-9.**

**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?

**b** Any related organization?

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?

**b** Any related organization?

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

**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 Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
<b>1b</b>	Yes	
<b>2</b>	Yes	
<b>4a</b>		No
<b>4b</b>		No
<b>4c</b>		No
<b>5a</b>		No
<b>5b</b>		No
<b>6a</b>		No
<b>6b</b>		No
<b>7</b>		No
<b>8</b>		No
<b>9</b>		

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

For each individual whose compensation must be reported 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) BARBARA SCHAFFNER DEAN OF PROFESSIONAL STUDIES	(i) 136,519 (ii) 0	0	882 0	13,333 0	1,747 0	152,481 0	0 0
(2) KATHY A KRENDL PRESIDENT OF THE COLLEGE	(i) 303,263 (ii) 0	0	1,799 0	30,500 0	46,992 0	382,554 0	0 0
(3) ROBERT M GATTI VP FOR STUDENT AFFAIRS	(i) 142,712 (ii) 0	0	1,032 0	14,995 0	17,460 0	176,199 0	0 0
(4) JEFFERSON BLACKBURN-SMITH VP OF ENROLLMENT MANAGEMENT	(i) 116,834 (ii) 0	0	414 0	17,710 0	20,559 0	155,517 0	0 0
(5) VICTORIA MCGILLIN PROVOST & VP OF ACAD AFFAIRS	(i) 146,673 (ii) 0	0	1,584 0	7,827 0	18,911 0	174,995 0	0 0
(6) REBECCA VAZQUEZ SKILLINGS VP OF BUSINESS AFFAIRS	(i) 150,165 (ii) 0	0	240 0	7,906 0	21,898 0	180,209 0	0 0
(7) HEIDI TRACY VP FOR INSTITUTIONAL ADVANCEMENT	(i) 156,641 (ii) 0	0	360 0	25,124 0	7,447 0	189,572 0	0 0

**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
Housing allowance or residence for personal use	Schedule J, Part I, Line 1a	THE UNIVERSITY PROVIDES THE PRESIDENT WITH HOUSING AS PROVIDED UNDER IRC SEC 119(D), THIS BENEFIT HAS NOT BEEN TREATED AS TAXABLE COMPENSATION
Personal services	Schedule J, Part I, Line 1a	CLEANING SERVICES ARE PROVIDED FOR THE PRESIDENT'S HOUSE NO PART OF THE BENEFIT WAS TREATED AS TAXABLE COMPENSATION

**Schedule K  
(Form 990)****2012**Department of the Treasury  
Internal Revenue Service**Supplemental Information on Tax Exempt Bonds**

► Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.  
 ► Attach to Form 990. ► See separate instructions.

**Open to Public  
Inspection**Name of the organization  
OTTERBEIN UNIVERSITY**Employer identification number**  
31-4379532**Part I Bond Issues**

	<b>(a) Issuer name</b>	<b>(b) Issuer EIN</b>	<b>(c) CUSIP #</b>	<b>(d) Date issued</b>	<b>(e) Issue price</b>	<b>(f) Description of purpose</b>	<b>(g) Defeased</b>		<b>(h) On behalf of issuer</b>		<b>(i) Pool financing</b>	
							<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
<b>A</b>	STATE OF OHIO HIGHER ED FACILITY COMMISSION (2005)	34-6849674	67756BQE3	11-09-2005	13,257,941	STUDENT HOUSING		X		X		X
<b>B</b>	STATE OF OHIO HIGHER ED FACILITY COMMISSION (2007)	34-6849674	67756BUZ1	08-23-2007	11,254,836	STUDENT HOUSING		X		X		X
<b>C</b>	STATE OF OHIO HIGHERED FACILITY COMMISSION (2008)	34-6849674	67756BWN6	07-09-2008	21,140,144	EDUCATIONAL FACILITIES		X		X		X

**Part II Proceeds**

			<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
			1,705,000	1,000,000	2,950,000	
<b>1</b>	Amount of bonds retired		0	0	0	
<b>2</b>	Amount of bonds legally defeased		0	0	0	
<b>3</b>	Total proceeds of issue		13,760,728	11,358,549	21,262,800	
<b>4</b>	Gross proceeds in reserve funds		0	0	1,200,969	
<b>5</b>	Capitalized interest from proceeds		0	0	0	
<b>6</b>	Proceeds in refunding escrows		0	0	0	
<b>7</b>	Issuance costs from proceeds		173,420	164,093	216,075	
<b>8</b>	Credit enhancement from proceeds		141,322	90,742	23,100	
<b>9</b>	Working capital expenditures from proceeds		0	0	0	
<b>10</b>	Capital expenditures from proceeds		13,445,986	11,103,714	17,122,656	
<b>11</b>	Other spent proceeds		0	0	2,700,000	
<b>12</b>	Other unspent proceeds		0	0	0	
<b>13</b>	Year of substantial completion		2007	2008	2009	
<b>14</b>	Were the bonds issued as part of a current refunding issue?		Yes	No	Yes	No
<b>15</b>	Were the bonds issued as part of an advance refunding issue?			X		X
<b>16</b>	Has the final allocation of proceeds been made?		X		X	
<b>17</b>	Does the organization maintain adequate books and records to support the final allocation of proceeds?		X		X	

**Part III Private Business Use**

		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>		
		<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
<b>1</b>	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X		X
<b>2</b>	Are there any lease arrangements that may result in private business use of bond-financed property?		X		X		X

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

	A		B		C		D		
	Yes	No	Yes	No	Yes	No	Yes	No	
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property?	X		X		X				
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?		X		X		X			
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property?		X		X		X			
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?		X		X		X			
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ►			0%			0%			0%
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ►			0 00000%			0 00000%			0 00000%
<b>6</b> Total of lines 4 and 5			0%			0%			0%
<b>7</b> Does the bond issue meet the private security or payment test?		X		X		X			
<b>8a</b> Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X			
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of			0%			0%			0%
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?		X		X		X			
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?	X		X		X				

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T?		X		X		X		
<b>2</b> If "No" to line 1, did the following apply?								
<b>a</b> Rebate not due yet?		X		X		X		
<b>b</b> Exception to rebate?		X		X		X		
<b>c</b> No rebate due?	X		X		X			
If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
<b>3</b> Is the bond issue a variable rate issue?		X		X		X		
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		
<b>b</b> Name of provider								
<b>c</b> Term of hedge	0 0		0		0 0			
<b>d</b> Was the hedge superintegrated?		X		X		X		
<b>e</b> Was a hedge terminated?		X		X		X		

**Part IV Arbitrage (Continued)**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		
b Name of provider								
c Term of GIC	0 0		0		0 0			
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?		X		X		X		
6 Were any gross proceeds invested beyond an available temporary period?		X		X		X		
7 Has the organization established written procedures to monitor the requirements of section 148?	X		X		X			

**Part V Procedures To Undertake Corrective Action**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X		X		X			

**Part VI Supplemental Information.** Complete this part to provide additional information for responses to questions on Schedule K (see instructions).

Identifier	Return Reference	Explanation
TOTAL PROCEEDS OF 2005 BOND ISSUE	SCHEDULE K, PART II, LINE 3	TOTAL PROCEEDS OF ISSUE REPORTED ON PART II, LINE 3 IS EQUAL TO PART I, COLUMN (E) ISSUE PRICE OF \$13,257,941 AND INVESTMENT EARNINGS OF \$502,787
TOTAL PROCEEDS OF 2007 BOND ISSUE	SCHEDULE K, PART II, LINE 3	TOTAL PROCEEDS OF ISSUE REPORTED ON PART II, LINE 3 IS EQUAL TO PART I, COLUMN (E) ISSUE PRICE OF \$11,254,836 AND INVESTMENT EARNINGS OF \$103,713
TOTAL PROCEEDS OF 2008 BOND ISSUE	SCHEDULE K, PART II, LINE 3	TOTAL PROCEEDS OF ISSUE REPORTED ON PART II, LINE 3 IS EQUAL TO PART I, COLUMN (E) ISSUE PRICE OF \$21,140,144 AND INVESTMENT EARNINGS OF \$122,656
WRITTEN PROCEDURES FOR REMEDIATION FOR ALL BOND ISSUES	SCHEDULE K, PART III, LINE 9	THE PROCEDURE HAS BEEN DRAFTED AND IS AWAITING IMPLEMENTATION THE PROCEDURE WILL BE IMPLEMENTED DURING FY14
ISSUER NAME State of Ohio Higher Ed Facility Commission (2005) No Rebate Due	Schedule K, Part IV, Line 2c	THE CALCULATION FOR COMPUTING NO REBATE DUE WAS PERFORMED ON 8/9/2011
REBATE COMPUTATION FOR THE 2007 AND 2008 BOND ISSUES	SCHEDULE K, PART IV, LINE 2C	ALL FUNDS WERE EXPENDED PRIOR TO ANY ARBITRAGE ACCUMULATION
WRITTEN PROCEDURES TO MONITOR ARBITRAGE FOR ALL BOND ISSUES	SCHEDULE K, PART IV, LINE 7	THE PROCEDURE HAS BEEN DRAFTED AND IS AWAITING IMPLEMENTATION THE PROCEDURE WILL BE IMPLEMENTED DURING FY14
WRITTEN PROCEDURES TO UNDERTAKE CORRECTIVE ACTION FOR ALL BOND ISSUES	SCHEDULE K, PART V	THE PROCEDURE HAS BEEN DRAFTED AND IS AWAITING IMPLEMENTATION THE PROCEDURE WILL BE IMPLEMENTED DURING FY14

## Schedule L

## **Transactions with Interested Persons**

► Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

2012

## Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization  
OTTERBEIN UNIVERSITY

**Employer identification number**

31-4379532

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction		(d) Corrected?	
			Yes	No		

2 Enter the amount of tax incurred by 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.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

### **Part III Grants or Assistance Benefitting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Complete if the organization answered "Yes" on Form 958, Part IV, line 27.				
<b>(a)</b> Name of interested person	<b>(b)</b> Relationship between interested person and the organization	<b>(c)</b> Amount of assistance	<b>(d)</b> Type of assistance	<b>(e)</b> Purpose of assistance
(1) SEE SCHEDULE PART V		27,000	FINANCIAL AID	TUITION ASSISTANCE

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) RICHARD S GILBERT	SPOUSE OF KATHY A KRENDL, PRESIDENT OF THE COLLEGE	11,400	EMPLOYMENT FOR TEACHING		No

**Part V Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
GRANTS OR ASSISTANCE BENEFITING INTERESTED PERSONS	SCHEDULE L, PART III	COLLEGES, UNIVERSITIES, AND PRIMARY AND SECONDARY SCHOOLS ARE NOT REQUIRED TO IDENTIFY INTERESTED PERSONS TO WHOM THEY PROVIDED SCHOLARSHIPS, FELLOWSHIPS, AND SIMILAR FINANCIAL ASSISTANCE PURSUANT TO THE INSTRUCTIONS TO FORM 990, SCH L, PART III, COLUMNS (A) AND (B) HAVE BEEN LEFT BLANK. THE DISCOUNTED TUITION WAS PROVIDED TO STUDENT TRUSTEES AND/OR DEPENDENTS OF UNIVERSITY EMPLOYEES WHO ARE ALSO LISTED AS "INTERESTED PERSONS" ON SCHEDULE VII

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
► Attach to Form 990 or 990-EZ.

**2012****Open to Public  
Inspection**Name of the organization  
OTTERBEIN UNIVERSITY**Employer identification number**

31-4379532

Identifier	Return Reference	Explanation
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS	FORM 990, PART III, LINE 1	(CONTINUED FROM CORE FORM PART III, LINE 1) FOUNDED IN 1847, OTTERBEIN UNIVERSITY IS A PRIVATE, COEDUCATIONAL, COMPREHENSIVE UNIVERSITY AFFILIATED WITH THE UNITED METHODIST CHURCH THAT SPONSORS TRADITIONAL AND CONTINUING EDUCATION PROGRAMS OF LIBERAL ARTS AND PROFESSIONAL EDUCATION AT BACCALAUREATE AND MASTER'S LEVELS OUR COMMITMENT IS TO THE LIBERAL ARTS AS THE BROAD BASE OF ALL LEARNING THE UNIVERSITY OFFERS A CHOICE OF 73 MAJORS AND 44 MINORS, AS WELL AS INDIVIDUALIZED COURSES OF STUDY, IN THE CONTEXT OF A RICH HISTORY OF A LIBERAL ARTS EDUCATION THE UNIVERSITY HAS 8 GRADUATE PROGRAMS IN BUSINESS ADMINISTRATION, EDUCATION, EDUCATIONAL MATHEMATICS, NURSING AND ALLIED HEALTH

Identifier	Return Reference	Explanation
PROGRAM SERVICE DESCRIPTION	FORM 990, PART III, LINE 4A	(CONTINUED FROM FORM 990, PART III, LINE 4A) TO ACHIEVE THESE GOALS THE UNIVERSITY PROVIDES RESIDENCE HALLS WHICH CONTAIN LIVING QUARTERS TO ACCOMMODATE 1-4 PEOPLE AND HAVE LOUNGES, COMPUTER LABS AND ON-SITE LAUNDRY FACILITIES 59% OF TRADITIONAL AGED STUDENTS LIVED IN CAMPUS HOUSING IN 2012-2013 IN SUPPORT OF THE WELL BEING OF THE STUDENTS LIVING ON CAMPUS AND THOSE COMMUTING TO CLASSES, THE UNIVERSITY PROVIDES SEVERAL MEAL AND DINING OPTIONS THE UNIVERSITY BELIEVES THAT TO SUPPORT ITS MISSION, IT IS IMPORTANT FOR STUDENTS TO MAINTAIN GOOD HEALTH WITH PROPER NOURISHMENT

Identifier	Return Reference	Explanation
Review of form 990 by governing body	Form 990, Part VI, Section B, Line 11b	THE AUDIT COMMITTEE OF THE BOARD OF TRUSTEES AND THE PRESIDENT OF THE UNIVERSITY REVIEWED THE COMPLETED FORM 990 IN DETAIL PRIOR TO FILING WITH THE IRS. THE ENTIRE BOARD OF TRUSTEES IS GIVEN ACCESS TO THE FILING COPY PRIOR TO FILING WITH THE IRS

Identifier	Return Reference	Explanation
Conflict of interest policy	Form 990, Part VI, Section B, Line 12c	ALL BOARD MEMBERS AND OFFICERS SIGN A CONFLICT OF INTEREST DISCLOSURE FORM ANNUALLY STAFF IN THE PRESIDENT'S OFFICE REVIEW THE SIGNED FORMS FOR COMPLETENESS AND DISCLOSURE OF CONFLICTS ANY MEMBER WHO HAS A CONFLICT OF INTEREST RECUSES HIMSELF OR HERSELF FROM THE DISCUSSION AND VOTING OF THE RELATED TOPICS AT BOARD MEETINGS ALL INTERESTED PERSONS, INCLUDING BOARD MEMBERS, OFFICERS, KEY EMPLOYEES AND HIGHLY COMPENSATED INDIVIDUALS ALSO COMPLETE AN ANNUAL QUESTIONNAIRE REGARDING POTENTIAL CONFLICTS WHICH MIGHT EXIST THE RESPONSES TO THIS QUESTIONNAIRE ARE REVIEWED BY THE OFFICE OF BUSINESS AFFAIRS THE EMPLOYEE HANDBOOK HAS A CONFLICT OF INTEREST STATEMENT THAT COVERS ALL EMPLOYEES OF THE UNIVERSITY

Identifier	Return Reference	Explanation
Process used to establish compensation of top management official	Form 990, Part VI, Section B, Line 15a	THE BOARD OF TRUSTEES IS RESPONSIBLE FOR SETTING COMPENSATION FOR THE PRESIDENT. THE BOARD REVIEWED AND APPROVED THE LEVEL OF COMPENSATION FOR THE CURRENT PRESIDENT BASED ON VARIOUS FACTORS, INCLUDING THE REVIEW OF PRESIDENTIAL COMPENSATION PACKAGES AT COMPARABLE INSTITUTIONS AND REVIEW OF THE MARKET FOR CANDIDATES WITH SIMILAR LEVELS OF EXPERTISE AS THE CANDIDATE. THIS PROCESS IS COMPLETED EACH YEAR. THE EXECUTIVE COMMITTEE OF THE BOARD, IN COORDINATION WITH THE PRESIDENT, ESTABLISHES PERFORMANCE GOALS FOR EACH ANNUAL PERIOD. COMPENSATION INCREASES ARE TIED TO ANNUAL PERFORMANCE REVIEWS

Identifier	Return Reference	Explanation
Process used to establish compensation of other officers/key employees	Form 990, Part VI, Section B, Line 15b	THE UNIVERSITY HAS CONDUCTED A COMPREHENSIVE COMPENSATION STUDY FOR ALL OTHER EMPLOYEES AND WILL DO SO ANNUALLY. THE PRESIDENT SETS COMPENSATION FOR VICE PRESIDENTS USING THE COMPENSATION STUDY, OTHER INDUSTRY COMPENSATION COMPILATIONS AND COMPARING SIMILARLY SITUATED INSTITUTIONS. THIS PROCESS IS COMPLETED ANNUALLY.

Identifier	Return Reference	Explanation
Governing documents, conflict of interest policy and financial statements available to the public	Form 990, Part VI, Section C, Line 19	FINANCIAL STATEMENTS, GOVERNING DOCUMENTS, AND CONFLICT OF INTEREST POLICIES ARE NOT REQUIRED DISCLOSURES PURSUANT TO INTERNAL REVENUE CODE SECTION 6104 THESE DOCUMENTS ARE NOT AVAILABLE TO THE PUBLIC AT THIS TIME

Identifier	Return Reference	Explanation
Other changes in net assets or fund balances	Form 990 , Part XI, Line 9	UNREALIZED GAIN/LOSS ON PERPETUAL TRUSTS HELD BY OTHERS - 12790, CHANGE IN VALUE OF SPLIT-INTEREST TRUSTS - 51643,

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## **SCHEDULE R** **(Form 990)**

## Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2012

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
OTTERBEIN UNIVERSITY

**Employer identification number**

31-4379532

**Part I Identification of Disregarded Entities** (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

**Part III Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36.)

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b		No
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n		No
1o		No
1p		No
1q		No
1r		No
1s		No

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

**Part VI** **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

**Software ID:** 12000266  
**Software Version:** v2012.1.0  
**EIN:** 31-4379532  
**Name:** OTTERBEIN UNIVERSITY

Schedule R (Form 990) 2012

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**Part VII Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier

Return Reference

Explanation

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