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Form **990****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

**2012****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)**

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

<b>A For the 2012 calendar year, or tax year beginning</b> JULY 01 , <b>2012, and ending</b> JUNE 30 , <b>20</b> 13	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C Name of organization</b> THE UNIVERSITY OF FINDLAY
	<b>D Employer identification number</b> 34-4431169
	<b>E Telephone number</b> (419)434-4524
	<b>G Gross receipts \$</b> 131,020,307
	<b>H(a) Is this a group return for affiliates?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b) Are all affiliates included?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions)
<b>F Name and address of principal officer</b> C RICHARD BECKETT 1000 N MAIN ST, FINDLAY, OH 45840	
<b>I Tax-exempt status</b> <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no ) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
<b>J Website:</b> WWW.FINDLAY.EDU	
<b>K Form of organization</b> <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	
<b>L Year of formation</b> 1882	<b>M State of legal domicile</b> OH

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b>	Briefly describe the organization's mission or most significant activities: THE MISSION OF THE UNIVERSITY OF FINDLAY IS TO EQUIP OUR STUDENTS FOR MEANINGFUL LIVES AND PRODUCTIVE CAREERS		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	36
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	33
	<b>5</b>	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	<b>5</b>	2,164
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	386
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	-11,859
<b>b</b>	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>		
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g)	12,392,055	15,294,265
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	108,665,510	110,965,116
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,724,345	2,703,356
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,159,573	1,382,820
	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	123,941,483	130,345,557
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	41,375,617	43,051,367
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0	0
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	46,351,107	44,411,811
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ 864,649	12,396	0
<b>Expenses</b>	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	29,635,871	30,389,181
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	117,374,991	117,852,359
	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	6,566,492	12,493,198
	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
<b>Net Assets or Fund Balances</b>	<b>21</b>	Total liabilities (Part X, line 26)	158,105,023	171,385,708
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	54,202,410	52,565,223
			103,902,613	118,820,485

**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.

<b>Sign Here</b>	Signature of officer	Date 4-22-14
	MARTY TERRY, TREASURER Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name RACHEL SPURLOCK	Date 2014.04.18 13:27:47	Check <input type="checkbox"/> if self-employed	PTIN P00520729
	Firm's name ▶ CROWE HORWATH LLP	Firm's EIN ▶ 35-0921680		
	Firm's address ▶ 10 WEST BROAD STREET, SUITE 1700, COLUMBUS, OH 43215-3713	Phone no (614)469-0001		

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form **990** (2012)

**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 THE UNIVERSITY OF FINDLAY IS TO EQUIP OUR STUDENTS FOR MEANINGFUL LIVES AND PRODUCTIVE CAREERS
- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No  
If "Yes," describe these new services on Schedule O.
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No  
If "Yes," describe these changes on Schedule O.
- 4** Describe the 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 \$ 82,325,241 including grants of \$ 42,977,367 ) (Revenue \$ 81,107,546 )  
UNIVERSITY OF FINDLAY IS A COMPREHENSIVE, PRIVATE UNIVERSITY THAT OFFERS BOTH UNDERGRADUATE AND GRADUATE STUDIES AND IS ACCREDITED BY THE HIGHER LEARNING COMMISSION. UNIVERSITY OF FINDLAY OFFERS MORE THAN 60 AREAS OF UNDERGRADUATE STUDY AND HAS A CURRENT UNDERGRADUATE ENROLLMENT OF NEARLY 2,645 STUDENTS. SOME OF THE MORE POPULAR UNDERGRADUATE PROGRAMS INCLUDE BUSINESS (345 STUDENTS), EDUCATION (188 STUDENTS), HEALTH PROFESSIONS (545 STUDENTS), PHARMACY (253 STUDENTS), LIBERAL ARTS (311 STUDENTS), NATURAL SCIENCE (870 STUDENTS) AND OTHER (133 STUDENTS). MANY OF THE UNIVERSITY'S PROGRAMS HAVE A NATIONAL REPUTATION INCLUDING PRE-VETERINARY MEDICINE AND EQUESTRIAN STUDIES.

**4b** (Code: ) (Expenses \$ 12,540,689 including grants of \$ 74,000 ) (Revenue \$ 17,454,743 )  
UNIVERSITY OF FINDLAY OFFERS A VARIETY OF GRADUATE PROGRAMS INCLUDING MASTERS OF BUSINESS (149 STUDENTS), EDUCATION (264 STUDENTS), HEALTH PROFESSIONS SUCH AS PHYSICAL THERAPY, OCCUPATIONAL THERAPY AND ATHLETIC TRAINING (292 STUDENTS), PHARMACY (107 STUDENTS), LIBERAL STUDIES (38 STUDENTS) AND SCIENCE (61 STUDENTS). TOTAL GRADUATE STUDENTS CURRENTLY ENROLLED ARE MORE THAN 956.

**4c** (Code: ) (Expenses \$ 11,414,744 including grants of \$ 0 ) (Revenue \$ 13,764,632 )  
UNIVERSITY OF FINDLAY HAS MANY AUXILIARY DEPARTMENTS THAT PROVIDE SERVICES TO THEIR STUDENTS. THESE AUXILIARY DEPARTMENTS INCLUDE DORMITORIES FOR STUDENT LIVING, DINING HALLS, ATHLETIC DEPARTMENTS, CAMPUS STORES FOR STUDENTS AND THE UNIVERSITY'S ON-CAMPUS VETERINARY CLINIC.

**4d** Other program services (Describe in Schedule O.)  
(Expenses \$ 0 including grants of \$ 0 ) (Revenue \$ 0 )

**4e** Total program service expenses 106,280,674

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>3</b> 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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4</b> <b>Section 501(c)(3) organizations.</b> 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 . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>5</b> 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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>6</b> 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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>7</b> 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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>9</b> 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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>10</b> 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 . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>11</b> 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.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</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 . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>c</b> 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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>d</b> 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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>f</b> 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 X . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>12 a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>14 a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</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 . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>15</b> 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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>16</b> 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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>17</b> 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) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>18</b> 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 . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>19</b> 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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>20 a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No
<b>21</b> 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? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>		✓
<b>22</b> 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? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>	✓	
<b>23</b> 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? <i>If "Yes," complete Schedule J . . . . .</i>	✓	
<b>24a</b> 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25 . . . . .</i>	✓	
<b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		✓
<b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		✓
<b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		✓
<b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		✓
<b>25b</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? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		✓
<b>26</b> 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? <i>If "Yes," complete Schedule L, Part II . . . . .</i>		✓
<b>27</b> 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? <i>If "Yes," complete Schedule L, Part III . . . . .</i>	✓	
<b>28</b> 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):		
<b>28a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		✓
<b>28b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>	✓	
<b>28c</b> 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? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>	✓	
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>	✓	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>	✓	
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>		✓
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>		✓
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>		✓
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .</i>	✓	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		✓
<b>35b</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)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		✓
<b>37</b> 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? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>		✓
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	✓	

Form **990** (2012)

**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> 7,349	
<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> <input checked="" type="checkbox"/>	
<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> 2,164	
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	<b>2b</b> <input checked="" type="checkbox"/>	
<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>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	<b>3a</b> <input checked="" type="checkbox"/>	
<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> <input checked="" type="checkbox"/>	
<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>	<input checked="" type="checkbox"/>
<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>	<input checked="" type="checkbox"/>
<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>	<input checked="" type="checkbox"/>
<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>	<input checked="" type="checkbox"/>
<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>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>7a</b> <input checked="" type="checkbox"/>	
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	<b>7b</b> <input checked="" type="checkbox"/>	
<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>7c</b>	<input checked="" type="checkbox"/>
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	<b>7d</b>	
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	<b>7e</b>	<input checked="" type="checkbox"/>
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	<b>7f</b>	<input checked="" type="checkbox"/>
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	<b>7g</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>7h</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>8</b>	
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the organization make any taxable distributions under section 4966? . . . . .	<b>9a</b>	
<b>b</b> Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .	<b>9b</b>	
<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>13a</b>	
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<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>	<input checked="" type="checkbox"/>
<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 line 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> 36 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> 33		
<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? . . . . .	<input checked="" type="checkbox"/>	
<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? . . . . .		<input checked="" type="checkbox"/>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		<input checked="" type="checkbox"/>
<b>6</b> Did the organization have members or stockholders? . . . . .		<input checked="" type="checkbox"/>
<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? . . . . .		<input checked="" type="checkbox"/>
<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? . . . . .		<input checked="" type="checkbox"/>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? . . . . .	<input checked="" type="checkbox"/>	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	<input checked="" type="checkbox"/>	
<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 . . . . .		<input checked="" type="checkbox"/>

**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? . . . . .		<input checked="" type="checkbox"/>
<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>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<input checked="" type="checkbox"/>	
<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 . . . . .	<input checked="" type="checkbox"/>	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<input checked="" type="checkbox"/>	
<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 . . . . .	<input checked="" type="checkbox"/>	
<b>13</b> Did the organization have a written whistleblower policy? . . . . .	<input checked="" type="checkbox"/>	
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . .	<input checked="" type="checkbox"/>	
<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>a</b> The organization's CEO, Executive Director, or top management official . . . . .	<input checked="" type="checkbox"/>	
<b>b</b> Other officers or key employees of the organization . . . . .		<input checked="" type="checkbox"/>
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? . . . . .		<input checked="" type="checkbox"/>
<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? . . . . .		

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ► NONE

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 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: ► DANE ERFORD, 1000 N MAIN ST, FINDLAY, OH 45840, (419)434-4524

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

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

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

(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
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) C RICHARD BECKETT CHAIR	1	✓		✓				0	0	0
(2) AR CHARNES VICE CHAIR	1	✓		✓				0	0	0
(3) EDWARD ROSENBERRY TRUSTEE	1	✓						0	0	0
(4) CHARLES YOUNGER TRUSTEE (PARTIAL YEAR)	1	✓						0	0	0
(5) DWIGHT MILLER TRUSTEE	1	✓						0	0	0
(6) CLIFFORD COOK TRUSTEE	1	✓						0	0	0
(7) DENNIS BISHOP TRUSTEE	1	✓						0	0	0
(8) JAMES APPOLD TRUSTEE	1	✓						0	0	0
(9) JACK RUSCILLI TRUSTEE (PARTIAL YEAR)	1	✓						0	0	0
(10) BRIAN WASHINGTON TRUSTEE	1	✓						0	0	0
(11) L DON MANLEY TRUSTEE	1	✓						0	0	0
(12) WILLIAM REIST TRUSTEE	1	✓						0	0	0
(13) ROBERT FRY TRUSTEE	1	✓						0	0	0
(14) KARL HEMINGER TRUSTEE	1	✓						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (Check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(26) RICHARD LONGSDERFF TRUSTEE (PARTIAL YEAR)	1	✓						0	0	0
(27) HAROLD WOLFE TRUSTEE (PARTIAL YEAR)	1	✓						0	0	0
(28) RICHARD HOLLINGTON JR TRUSTEE	1	✓						0	0	0
(29) MARK CASSIN TRUSTEE	1	✓						0	0	0
(30) TIM NESLER TRUSTEE	1	✓						0	0	0
(31) MARY ETTER DISSINGER TRUSTEE (PARTIAL YEAR)	1	✓						0	0	0
(32) C PAUL PALMER IV TRUSTEE	1	✓						0	0	0
(33) LYNN CHILD TRUSTEE	1	✓						0	0	0
(34) PAMELA BEALL TRUSTEE	1	✓						0	0	0
(35) JO ANN DAVIDSON TRUSTEE	1	✓						0	0	0
(36) WILLIAM RUSE ADJUNCT PROFESSOR/TRUSTEE	1	✓						13,195	0	0
(37) JEREMY PEMBERTON TRUSTEE	1	✓						0	0	0
(38) MICHAEL HARRINGTON TRUSTEE	1	✓						0	0	0
(39) KOLLEEN KIRK TRUSTEE	1	✓						0	0	0
(40) JAMES C KOEHLER II TRUSTEE	1	✓						0	0	0
(41) MICHAEL WALKER TRUSTEE	1	✓						0	0	0
(42) CHRIS OSTRANDER TRUSTEE	1	✓						0	0	0
(43) MICHAEL GARDNER TRUSTEE	1	✓						0	0	0
(44) KATHERINE R FELL PRESIDENT	40			✓				238,769	0	80,676
(45) JOHN MOSSER (STARTED 1/1/12) VICE PRESIDENT FOR INSTITUTIONAL ADVANCEMENT	40			✓				200,988	0	32,993

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (Check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(46) MARTIN TERRY VICE PRESIDENT FOR BUSINESS AFFAIRS/TREASURER	40			✓				158,289	0	31,106
(47) DANIEL MAY VICE PRESIDENT FOR ACADEMIC AFFAIRS	40			✓				155,707	0	32,313
(48) DAVID EMSWELLER VICE PRESIDENT FOR STUDENT SERVICES	40			✓				121,514	0	33,277
(49) DANE ERFORD CONTROLLER/ASSISTANT TREASURER	40			✓				97,820	0	10,699
(50) SUE PIRSCHER SECRETARY	19			✓				16,541	0	0
(51) REBECCA BUTLER VICE PRESIDENT FOR ENROLLMENT MANAGEMENT (START 1/22/13)	40			✓				0	0	0
(52) DONALD STANSLOSKI DEAN OF PHARMACY	40					✓		181,000	0	29,112
(53) PAUL SEARS DEAN, COLLEGE OF BUSINESS	40					✓		144,952	0	31,500
(54) RANDALL VAN DYNE ASSISTANT VICE PRESIDENT/EXECUTIVE DIRECTOR OF THE ALL HAZARDS TRAINING CENTER	40					✓		134,421	0	29,313
(55) PARTICK MALONE ASSOCIATE DEAN OF PHARMACY	40					✓		133,846	0	23,573
(56) RAYMOND MCCANDLESS CHIEF INFORMATION OFFICER	40					✓		131,146	0	28,301

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

(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
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) MARY LEHMAN TRUSTEE	1	✓						0	0	0
(16) JAMES W WALPOLE TRUSTEE (PARTIAL YEAR)	1	✓						0	0	0
(17) MICHAEL OXLEY TRUSTEE	1	✓						0	0	0
(18) JOHN HAYWOOD TRUSTEE	1	✓						0	0	0
(19) CRAIG CROTTEAU TRUSTEE	1	✓						0	0	0
(20) GEORGE SHOWERS TRUSTEE	1	✓						0	0	0
(21) THOMAS LUCAS TRUSTEE	1	✓						0	0	0
(22) BRIAN YOUNG TRUSTEE	1	✓						0	0	0
(23) JOHN BODART TRUSTEE (PARTIAL YEAR)	1	✓						0	0	0
(24) EDWARD J URBANIAK JR TRUSTEE	1	✓						0	0	0
(25) PENNY MOSHER TRUSTEE	1	✓						0	0	0
<b>1b Sub-total</b>								0	0	0
<b>c Total from continuation sheets to Part VII, Section A</b>								1,728,188	0	362,863
<b>d Total (add lines 1b and 1c)</b>								1,728,188	0	362,863

**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 **39**

- 3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
<b>3</b>		✓
<b>4</b>	✓	
<b>5</b>		✓

**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
SODEXO, 1000 N MAIN STREET, FINDLAY, OH 45840	FOOD SERVICE	2,884,932
CSI CONSTRUCTION, 13860 TWP HWY 42, CAREY, OH 43316	CONSTRUCTION	387,444
CHARLES CONSTRUCTION, 811 EAST BIGELOW AVE, FINDLAY, OH 45840-1546	CONSTRUCTION	385,018
JENZABAR, PO BOX 55018, BOSTON, MA 02205-5018	COMPUTER CONSULTANT	317,022
YATES & YOUNG HEATING, 1501 LIMA AVE, FINDLAY, OH 45840	PLUMBING AND HEATING	202,513

- 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 **17**

**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>	73,060			
	<b>d</b>	Related organizations . . . . .	<b>1d</b>				
	<b>e</b>	Government grants (contributions)	<b>1e</b>	6,134,372			
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	9,086,833			
	<b>g</b>	Noncash contributions included in lines 1a-1f: \$		1,233,923			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .		15,294,265			
<b>Program Service Revenue</b>			<b>Business Code</b>				
	<b>2a</b>	TUITION AND FEES	611710	94,814,986	94,814,986		
	<b>b</b>	DORMITORIES	721310	6,652,321	6,652,321		
	<b>c</b>	DINING HALLS	722210	4,501,360	4,501,360		
	<b>d</b>	MISCELLANEOUS AUXILIARY	611710	2,327,077	2,325,287	1,790	
	<b>e</b>	CAMPUS STORE	451211	2,183,038	2,183,038		
	<b>f</b>	All other program service revenue .	611710	486,334	486,334	0	0
	<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . .		110,965,116			
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .		1,474,373		-13,649	1,488,022
	<b>4</b>	Income from investment of tax-exempt bond proceeds		0			
	<b>5</b>	Royalties . . . . .		0			
			(i) Real (ii) Personal				
	<b>6a</b>	Gross rents . . . . .	227,410				
	<b>b</b>	Less: rental expenses	193,856				
	<b>c</b>	Rental income or (loss)	33,554	0			
	<b>d</b>	Net rental income or (loss) . . . . .		33,554			33,554
	<b>7a</b>	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
			1,645,223				
	<b>b</b>	Less: cost or other basis and sales expenses . . . . .	416,240				
	<b>c</b>	Gain or (loss) . . . . .	1,228,983	0			
	<b>d</b>	Net gain or (loss) . . . . .		1,228,983			1,228,983
	<b>8a</b>	Gross income from fundraising events (not including \$ 73,060 of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>	50,325			
	<b>b</b>	Less: direct expenses . . . . .	<b>b</b>	64,654			
	<b>c</b>	Net income or (loss) from fundraising events . . . . .		-14,329			-14,329
	<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				
	Miscellaneous Revenue	<b>Business Code</b>					
<b>11a</b>	INTEREST ON STUDENT ACCOUNTS	990009	164,309	164,309			
<b>b</b>	DINING HALL REBATE	722210	138,016	138,016			
<b>c</b>	OVERSEAS PROGRAMS	611710	48,310	48,310			
<b>d</b>	All other revenue . . . . .	990009	1,012,960	1,012,960	0	0	
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .		1,363,595				
<b>12</b>	<b>Total revenue.</b> See instructions. . . . .		130,345,557	112,326,921	-11,859	2,736,230	

**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 ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	0			
<b>2</b> Grants and other assistance to individuals in the United States. See Part IV, line 22	43,051,367	43,051,367		
<b>3</b> Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	0			
<b>4</b> Benefits paid to or for members	0			
<b>5</b> Compensation of current officers, directors, trustees, and key employees	1,210,692		1,210,692	
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	207,616	0	207,616	
<b>7</b> Other salaries and wages	32,869,779	28,085,260	4,323,406	461,113
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	2,100,641	1,669,709	409,592	21,340
<b>9</b> Other employee benefits	5,653,661	4,251,074	1,309,971	92,616
<b>10</b> Payroll taxes	2,369,422	1,917,983	420,413	31,026
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management	0			
<b>b</b> Legal	121,458	1,580	119,878	
<b>c</b> Accounting	128,475		128,475	
<b>d</b> Lobbying	118,267	118,267		
<b>e</b> Professional fundraising services. See Part IV, line 17	0			
<b>f</b> Investment management fees	240,337		240,337	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	5,387,030	4,281,029	1,057,331	48,670
<b>12</b> Advertising and promotion	530,333	501,657	28,385	291
<b>13</b> Office expenses	4,593,103	4,367,777	143,108	82,218
<b>14</b> Information technology	680,846	608,777	70,474	1,595
<b>15</b> Royalties	0			
<b>16</b> Occupancy	2,671,786	2,671,786		
<b>17</b> Travel	1,972,482	1,722,013	214,285	36,184
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
<b>19</b> Conferences, conventions, and meetings	300,776	256,701	38,706	5,369
<b>20</b> Interest	1,213,223	1,213,023		200
<b>21</b> Payments to affiliates	0			
<b>22</b> Depreciation, depletion, and amortization	4,775,373	4,709,418	65,955	
<b>23</b> Insurance	646,656	489,694	152,750	4,212
<b>24</b> 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.)				
<b>a</b> CONTRACT FOOD SERVICE	2,710,402	2,710,154	248	
<b>b</b> PURCHASE FOR RESALE	1,364,573	1,364,573		
<b>c</b> CLINICAL STIPENDS	511,918	511,918		
<b>d</b> EQUIPMENT LEASES	289,218	146,213	143,005	
<b>e</b> All other expenses	2,132,925	1,630,701	422,409	79,815
<b>25</b> Total functional expenses. Add lines 1 through 24e	117,852,359	106,280,674	10,707,036	864,649
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> 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 ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	259,220	<b>1</b>	272,868
	<b>2</b> Savings and temporary cash investments . . . . .	12,001,794	<b>2</b>	13,670,996
	<b>3</b> Pledges and grants receivable, net . . . . .	1,710,508	<b>3</b>	7,077,322
	<b>4</b> Accounts receivable, net . . . . .	2,108,538	<b>4</b>	2,088,219
	<b>5</b> 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
	<b>6</b> 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
	<b>7</b> Notes and loans receivable, net . . . . .	1,336,624	<b>7</b>	1,394,912
	<b>8</b> Inventories for sale or use . . . . .	658,993	<b>8</b>	725,693
	<b>9</b> Prepaid expenses and deferred charges . . . . .	437,726	<b>9</b>	152,717
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 155,302,750		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 49,776,541		
	<b>11</b> Investments—publicly traded securities . . . . .	19,858,039	<b>11</b>	25,888,725
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	12,820,926	<b>12</b>	13,332,959
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	0	<b>13</b>	0
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	1,226,295	<b>15</b>	1,255,088
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	158,105,023	<b>16</b>	171,385,708	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	13,905,062	<b>17</b>	7,362,753
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	2,662,215	<b>19</b>	3,356,559
	<b>20</b> Tax-exempt bond liabilities . . . . .	21,777,235	<b>20</b>	19,636,324
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> 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
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	10,860,397	<b>23</b>	18,382,979
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> 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 . . . . .	4,997,501	<b>25</b>	3,826,608
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	54,202,410	<b>26</b>	52,565,223
<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>			
	<b>27</b> Unrestricted net assets . . . . .	71,802,732	<b>27</b>	76,687,299
	<b>28</b> Temporarily restricted net assets . . . . .	10,683,909	<b>28</b>	19,451,626
	<b>29</b> Permanently restricted net assets . . . . .	21,415,972	<b>29</b>	22,681,560
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
	<b>33</b> <b>Total net assets or fund balances</b> . . . . .	103,902,613	<b>33</b>	118,820,485
	<b>34</b> <b>Total liabilities and net assets/fund balances</b> . . . . .	158,105,023	<b>34</b>	171,385,708

Form **990** (2012)

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	130,345,557
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	117,852,359
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	12,493,198
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	103,902,613
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	2,556,268
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	-131,594
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	118,820,485

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

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b> 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		<input checked="" type="checkbox"/>
<b>b</b> 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	<input checked="" type="checkbox"/>	
<b>c</b> 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.	<input checked="" type="checkbox"/>	
<b>3a</b> 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? . . .	<input checked="" type="checkbox"/>	
<b>b</b> 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	<input checked="" type="checkbox"/>	

Form **990** (2012)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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.

OMB No. 1545-0047

**2012**

**Open to Public  
Inspection**

Name of the organization

THE UNIVERSITY OF FINDLAY

Employer identification number

34-4431169

**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? 

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		
    - (ii) A family member of a person described in (i) above? 

	Yes	No
11g(ii)		
    - (iii) A 35% controlled entity of a person described in (i) or (ii) above? 

	Yes	No
11g(iii)		
  - h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									0

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

Cat No 11285F

Schedule A (Form 990 or 990-EZ) 2012



**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
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> 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 . . . . .						
<b>5</b> 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
<b>7</b> Amounts from line 4 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> 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						
<b>12</b> 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 section 501(c)(3) organization, check this box and <b>stop here</b> . . . . .						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2011 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
<b>16a 33<sup>1</sup>/<sub>3</sub>% support test—2012.</b> If the organization did not check the box on line 13, and line 14 is 33 <sup>1</sup> / <sub>3</sub> % or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b 33<sup>1</sup>/<sub>3</sub>% support test—2011.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 <sup>1</sup> / <sub>3</sub> % or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<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 . . . . .		<input type="checkbox"/>
<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 . . . . .		<input type="checkbox"/>
<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 . . . . .		<input type="checkbox"/>

**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
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> 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 . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .						
<b>5</b> 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
<b>9</b> 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 section 501(c)(3) organization, check this box and <b>stop here</b> . . . . <input type="checkbox"/>						

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

<b>15</b> Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f)) . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2011 Schedule A, Part III, line 15 . . . .	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f)) . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from 2011 Schedule A, Part III, line 17 . . . .	<b>18</b>	%
<b>19a 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 . . . . <input type="checkbox"/>		
<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 . . . . <input type="checkbox"/>		
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . <input type="checkbox"/>		

**SCHEDULE C**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

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

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **See separate instructions.**

OMB No 1545-0047

**2012**

**Open to Public  
Inspection**

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

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

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

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

**If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then**

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

Name of organization THE UNIVERSITY OF FINDLAY	Employer identification number 34-4431169
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures . . . . . ▶ \$
- 3 Volunteer hours . . . . .

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . . . ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . . ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . . ☐ Yes ☐ No
- 4a Was a correction made? . . . . . ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . ▶ \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b . . . . . ▶ \$
- 4 Did the filing organization file **Form 1120-POL** for this year? . . . . . ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

Cat. No 50084S

Schedule C (Form 990 or 990-EZ) 2012

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)														
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b)														
<b>d</b>	Other exempt purpose expenditures														
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d)														
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000.														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f)														
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0-														
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0-														
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2012

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

		(a)		(b)
		Yes	No	Amount
<b>1</b>	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b>	Volunteers?		✓	
<b>b</b>	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		✓	
<b>c</b>	Media advertisements?		✓	
<b>d</b>	Mailings to members, legislators, or the public?		✓	
<b>e</b>	Publications, or published or broadcast statements?		✓	
<b>f</b>	Grants to other organizations for lobbying purposes?		✓	
<b>g</b>	Direct contact with legislators, their staffs, government officials, or a legislative body?	✓		118,267
<b>h</b>	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		✓	
<b>i</b>	Other activities?		✓	
<b>j</b>	Total. Add lines 1c through 1i			118,267
<b>2a</b>	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		✓	
<b>b</b>	If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b>	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b>	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

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

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."**

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

**Part IV Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

SEE NEXT PAGE

**Part IV**

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

Return Reference	Identifier	Explanation
SCHEDULE C, PART II-B, LINE 1	DESCRIPTION OF THE ACTIVITIES REPORTED ON LINES 1A THROUGH 1I	THE UNIVERSITY UTILIZED A CONSULTING FIRM TO ASSIST IT IN RECEIVING GRANTS THROUGH THE FEDERAL GOVERNMENT AND OTHER SOURCES

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

THE UNIVERSITY OF FINDLAY

**Supplemental Financial Statements**

▶ **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.**

OMB No 1545-0047

**2012**

**Open to Public Inspection**

Employer identification number

34-4431169

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
☐ Preservation of land for public use (e.g., recreation or education) ☐ Preservation of an historically important land area  
☐ Protection of natural habitat ☐ Preservation of a certified historic structure  
☐ 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.

	Held at the End of the Tax Year
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register . . . . .	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . . ☐ Yes ☐ 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)? . . . . . ☐ Yes ☐ 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 . . . . .	▶ \$	424,900
(ii) Assets included in Form 990, Part X . . . . .	▶ \$	6,699,209

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):
- a** ☒ Public exhibition **d** ☒ Loan or exchange programs
- b** ☒ Scholarly research **e** ☐ Other \_\_\_\_\_
- c** ☒ 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:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance             | <b>1c</b> |
| <b>d</b> Additions during the year     | <b>1d</b> |
| <b>e</b> Distributions during the year | <b>1e</b> |
| <b>f</b> Ending balance                | <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	25,583,213	26,599,812	21,972,992	18,034,477	24,023,302
<b>b</b> Contributions	1,249,302	1,130,644	699,682	2,798,763	735,936
<b>c</b> Net investment earnings, gains, and losses	4,092,777	-1,343,437	4,800,068	1,979,042	-6,724,761
<b>d</b> Grants or scholarships	965,000	734,707	805,203	781,688	0
<b>e</b> Other expenditures for facilities and programs	93,510	69,099	67,727	57,602	0
<b>f</b> Administrative expenses					0
<b>g</b> End of year balance	29,866,782	25,583,213	26,599,812	21,972,992	18,034,477

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

- a** Board designated or quasi-endowment ☐ 8 35 %
- b** Permanent endowment ☐ 73 57 %
- c** Temporarily restricted endowment ☐ 18 08 %

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:

	Yes	No
<b>(i)</b> unrelated organizations	<b>3a(i)</b>	<input checked="" type="checkbox"/>
<b>(ii)</b> related organizations	<b>3a(ii)</b>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	<b>3b</b>	<input type="checkbox"/>

- 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		7,663,578		7,663,578
<b>b</b> Buildings		106,653,374	27,393,608	79,259,766
<b>c</b> Leasehold improvements				0
<b>d</b> Equipment		22,262,212	16,507,559	5,754,653
<b>e</b> Other		18,723,586	5,875,374	12,848,212
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				105,526,209

Schedule D (Form 990) 2012



**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 . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other		
(A) REAL ESTATE FUNDS	1,394,201	END OF YEAR MARKET VALUE
(B) PRIVATE EQUITY FUNDS	1,605,244	END OF YEAR MARKET VALUE
(C) HEDGE FUND OF FUNDS	8,009,457	END OF YEAR MARKET VALUE
(D) LIMITED PARTNERSHIP INTERESTS	2,324,057	END OF YEAR MARKET VALUE
(E)		
(F)		
(G)		
(H)		
(I)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	13,332,959	

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

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2) TUITION AND ROOM ADVANCES	484,447
(3) FEDERAL PERKINS LOAN FUND	1,624,950
(4) FUNDS HELD FOR AGENCY	959,349
(5) INTEREST RATE SWAP	510,785
(6) FUNDS HELD IN TRUST	247,077
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	3,826,608

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII . . . . . ☒

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	89,799,477
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains on investments . . . . .	<b>2a</b>	2,556,268
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	1,501,279
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	4,057,547
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	85,741,930
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	240,337
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	44,363,290
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	44,603,627
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .	<b>5</b>	130,345,557

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

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	74,881,605
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	1,244,322
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	1,244,322
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	73,637,283
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	240,337
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	43,974,739
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	44,215,076
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .	<b>5</b>	117,852,359

**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.

SEE NEXT PAGE

**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.

Return Reference	Identifier	Explanation										
SCHEDULE D, PART III, LINE 4	COLLECTIONS OF ART - DESCRIPTION OF COLLECTIONS	THE MAZZA MUSEUM IS DEDICATED TO COLLECTING, EXHIBITING AND PRESERVING ORIGINAL ART FROM CHILDREN'S PICTURE BOOKS THE MUSEUM IS THE WORLD'S FIRST AND LARGEST TEACHING MUSEUM DEVOTED TO LITERACY AND THE ART OF CHILDREN'S PICTURE BOOKS FOUNDED IN 1982, THE MUSEUM CONTAINS MORE THAN 8,300 ORIGINAL ARTWORKS										
SCHEDULE D, PART V, LINE 4	INTENDED USES OF ENDOWMENT FUNDS	THE INTENDED USE OF THE ENDOWMENT FUND IS FOR SCHOLARSHIPS										
SCHEDULE D, PART X, LINE 2	FIN 48 (ASC 740) FOOTNOTE	<p>THE UNIVERSITY HAS BEEN APPROVED UNDER INTERNAL REVENUE CODE SECTION 501 (C)(3) AS A NONPROFIT ORGANIZATION EXEMPT FROM FEDERAL TAXES ON ITS NORMAL ACTIVITIES</p> <p>ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA 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 OR 2012, RESPECTIVELY</p> <p>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 YEAR ENDED JUNE 30, 2013 OR 2012, RESPECTIVELY THE UNIVERSITY IS NO LONGER SUBJECT TO EXAMINATION BY TAXING AUTHORITIES FOR YEARS BEFORE 2010 THE UNIVERSITY DOES NOT EXPECT THE TOTAL AMOUNT OF UNRECOGNIZED TAX BENEFITS TO SIGNIFICANTLY CHANGE IN THE NEXT 12 MONTHS</p>										
SCHEDULE D, PART XI, LINE 2D	OTHER REVENUES IN AUDITED FINANCIAL STATEMENTS NOT IN FORM 990	<table border="1"> <thead> <tr> <th>(a) Description</th><th>(b) Amount</th></tr> </thead> <tbody> <tr> <td>RENTAL EXPENSE</td><td>193,856</td></tr> <tr> <td>FUNDRAISING EXPENSE</td><td>64,654</td></tr> <tr> <td>FUNDS RECEIVED ON BEHALF OF SCHOLARSHIP STUDENTS AND FOOTBALL CONFERENCE</td><td>985,812</td></tr> <tr> <td>CHANGE IN VALUE OF INTEREST RATE SWAP</td><td>256,957</td></tr> </tbody> </table>	(a) Description	(b) Amount	RENTAL EXPENSE	193,856	FUNDRAISING EXPENSE	64,654	FUNDS RECEIVED ON BEHALF OF SCHOLARSHIP STUDENTS AND FOOTBALL CONFERENCE	985,812	CHANGE IN VALUE OF INTEREST RATE SWAP	256,957
(a) Description	(b) Amount											
RENTAL EXPENSE	193,856											
FUNDRAISING EXPENSE	64,654											
FUNDS RECEIVED ON BEHALF OF SCHOLARSHIP STUDENTS AND FOOTBALL CONFERENCE	985,812											
CHANGE IN VALUE OF INTEREST RATE SWAP	256,957											
SCHEDULE D, PART XI, LINE 4B	OTHER REVENUES IN FORM 990 NOT IN AUDITED FINANCIAL STATEMENTS	<table border="1"> <thead> <tr> <th>(a) Description</th><th>(b) Amount</th></tr> </thead> <tbody> <tr> <td>SCHOLARSHIP EXPENSE</td><td>43,974,739</td></tr> <tr> <td>UNCOLLECTIBLE PLEDGES RECEIVABLE</td><td>388,551</td></tr> </tbody> </table>	(a) Description	(b) Amount	SCHOLARSHIP EXPENSE	43,974,739	UNCOLLECTIBLE PLEDGES RECEIVABLE	388,551				
(a) Description	(b) Amount											
SCHOLARSHIP EXPENSE	43,974,739											
UNCOLLECTIBLE PLEDGES RECEIVABLE	388,551											
SCHEDULE D, PART XII, LINE 2D	OTHER EXPENSES IN AUDITED FINANCIAL STATEMENTS NOT IN FORM 990	<table border="1"> <thead> <tr> <th>(a) Description</th><th>(b) Amount</th></tr> </thead> <tbody> <tr> <td>RENTAL EXPENSE</td><td>193,856</td></tr> <tr> <td>FUNDRAISING EXPENSE</td><td>64,654</td></tr> <tr> <td>FUNDS RECEIVED ON BEHALF OF SCHOLARSHIP STUDENTS AND FOOTBALL CONFERENCE</td><td>985,812</td></tr> </tbody> </table>	(a) Description	(b) Amount	RENTAL EXPENSE	193,856	FUNDRAISING EXPENSE	64,654	FUNDS RECEIVED ON BEHALF OF SCHOLARSHIP STUDENTS AND FOOTBALL CONFERENCE	985,812		
(a) Description	(b) Amount											
RENTAL EXPENSE	193,856											
FUNDRAISING EXPENSE	64,654											
FUNDS RECEIVED ON BEHALF OF SCHOLARSHIP STUDENTS AND FOOTBALL CONFERENCE	985,812											
SCHEDULE D, PART XII, LINE 4B	OTHER EXPENSES IN FORM 990 NOT IN AUDITED FINANCIAL STATEMENTS	<table border="1"> <thead> <tr> <th>(a) Description</th><th>(b) Amount</th></tr> </thead> <tbody> <tr> <td>SCHOLARSHIP EXPENSE</td><td>43,974,739</td></tr> </tbody> </table>	(a) Description	(b) Amount	SCHOLARSHIP EXPENSE	43,974,739						
(a) Description	(b) Amount											
SCHOLARSHIP EXPENSE	43,974,739											

**SCHEDULE E**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service  
Name of the organization

**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.**

OMB No 1545-0047

**2012**

**Open to Public Inspection**

THE UNIVERSITY OF FINDLAY

Employer identification number

34-4431169

**Part I**

	YES	NO
<b>1</b> 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? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2</b> 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? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>3</b> 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 . . . . . CLEARLY DEFINED IN ALL UNIVERSITY LITERATURE _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>4</b> Does the organization maintain the following? <b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>d</b> 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. _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>5</b> Does the organization discriminate by race in any way with respect to: <b>a</b> Students' rights or privileges? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> Admissions policies? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>c</b> Employment of faculty or administrative staff? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>d</b> Scholarships or other financial assistance? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>e</b> Educational policies? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>f</b> Use of facilities? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>g</b> Athletic programs? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>h</b> Other extracurricular activities? . . . . . If you answered "Yes" to any of the above, please explain. If you need more space, use Part II. _____ _____ _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>6a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> 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.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>7</b> Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**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).

Return Reference	Identifier	Explanation
SCHEDULE E, PART I, LINE 6A	FINANCIAL AID OR ASSISTANCE FROM A GOVERNMENTAL AGENCY	U S DEPARTMENT OF HEALTH AND HUMAN SERVICES PASSED THROUGH THE GREATER CINCINNATI OCCUPATIONAL HEALTH CENTER, NIEHS HAZARDOUS WASTE WORKER HEALTH AND SAFETY TRAINING  U S DEPARTMENT OF STATE BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS GRANT DIVISION, PROFESSIONAL AND CULTURAL EXCHANGE PROGRAMS - CITIZEN EXCHANGES  U S DEPARTMENT OF HOMELAND SECURITY PASSED THROUGH EASTERN KENTUCKY UNIVERSITY, STATE AND LOCAL HOMELAND SECURITY TRAINING PROGRAM  U S DEPARTMENT OF HOMELAND SECURITY PASSED THROUGH OHIO DEPARTMENT OF PUBLIC SAFETY, STATE AND LOCAL HOMELAND SECURITY TRAINING PROGRAM  NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION PASSED THROUGH THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION, RESEARCH AND DEVELOPMENT, EDUCATION AND TRAINING, AND ADVISORY SERVICES

**SCHEDULE F  
(Form 990)**

**Statement of Activities Outside the United States**

OMB No. 1545-0047

**2012**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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

► Attach to Form 990. ► See separate instructions.

Name of the organization

THE UNIVERSITY OF FINDLAY

Employer identification number

34-4431169

**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 its grants and other 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 its grants and other assistance 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
(1) CENTRAL AMERICA AND THE CARIBBEAN	0	8	PROGRAM SERVICES	RECRUITING/ACADEMICS	31,062
(2) CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS		9,609,000
(3) EAST ASIA AND THE PACIFIC	0	22	PROGRAM SERVICES	RECRUITING/ACADEMICS	173,908
(4) EUROPE (INCLUDING ICELAND AND GREENLAND)	0	9	PROGRAM SERVICES	RECRUITING/ACADEMICS	82,277
(5) MIDDLE EAST AND NORTH AFRICA	0	1	PROGRAM SERVICES	RECRUITING/ACADEMICS	39,840
(6) NORTH AMERICA (CANADA & MEXICO ONLY)	0	6	PROGRAM SERVICES	RECRUITING/ACADEMICS	14,844
(7) SOUTH AMERICA		1	PROGRAM SERVICES	RECRUITING/ACADEMICS	8,826
(8) SOUTH ASIA	0	10	PROGRAM SERVICES	RECRUITING/ACADEMICS	46,613
(9) SUB-SAHARAN AFRICA		4	PROGRAM SERVICES	RECRUITING/ACADEMICS	9,396
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
<b>3a Sub-total</b>	0	61			10,015,766
<b>b Total from continuation sheets to Part I</b>	0	0			0
<b>c Totals (add lines 3a and 3b)</b>	0	61			10,015,766

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat No 50082W

Schedule F (Form 990) 2012

**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.

<b>1</b>	<b>(a)</b> Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	<b>(c)</b> Region	<b>(d)</b> Purpose of grant	<b>(e)</b> Amount of cash grant	<b>(f)</b> Manner of cash disbursement	<b>(g)</b> Amount of non-cash assistance	<b>(h)</b> Description of non-cash assistance	<b>(i)</b> Method of valuation (book, FMV, appraisal, other)
<b>(1)</b>									
<b>(2)</b>									
<b>(3)</b>									
<b>(4)</b>									
<b>(5)</b>									
<b>(6)</b>									
<b>(7)</b>									
<b>(8)</b>									
<b>(9)</b>									
<b>(10)</b>									
<b>(11)</b>									
<b>(12)</b>									
<b>(13)</b>									
<b>(14)</b>									
<b>(15)</b>									
<b>(16)</b>									

**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 . . . . . **▲**

**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.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							



**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, Information 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

Schedule F (Form 990) 2012

**Part V**

**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); 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).

Return Reference	Identifier	Explanation
SCHEDULE F, PART I, LINE 3	METHOD USED TO ACCOUNT FOR EXPENDITURES ON ORGANIZATION'S FINANCIAL STATEMENTS	CENTRAL AMERICA AND THE CARIBBEAN CASH EAST ASIA AND THE PACIFIC CASH EUROPE (INCLUDING ICELAND AND GREENLAND) CASH MIDDLE EAST AND NORTH AFRICA CASH NORTH AMERICA (CANADA & MEXICO ONLY) CASH SOUTH ASIA CASH

**SCHEDULE G  
(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**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.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

**2012**

Open to Public  
Inspection

Name of the organization

THE UNIVERSITY OF FINDLAY

Employer identification number

34-4431169

**Part I**

**Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- |  |   |
|--|---|
| <b>a</b> <input type="checkbox"/> Mail solicitations               | <b>e</b> <input type="checkbox"/> Solicitation of non-government grants |
| <b>b</b> <input type="checkbox"/> Internet and email solicitations | <b>f</b> <input type="checkbox"/> Solicitation of government grants     |
| <b>c</b> <input type="checkbox"/> Phone solicitations              | <b>g</b> <input type="checkbox"/> Special fundraising events            |
| <b>d</b> <input type="checkbox"/> 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.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b> . . . . . ▶				0	0	0

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

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 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 OILER GOLF OUTING (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	<b>1</b> Gross receipts . . . . .	123,385			123,385
	<b>2</b> Less: Contributions . . . . .	73,060			73,060
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	50,325	0	0	50,325
Direct Expenses	<b>4</b> Cash prizes . . . . .				0
	<b>5</b> Noncash prizes . . . . .	39,756			39,756
	<b>6</b> Rent/facility costs . . . . .	19,791			19,791
	<b>7</b> Food and beverages . . . . .				0
	<b>8</b> Entertainment . . . . .				0
	<b>9</b> Other direct expenses . . . . .	5,107			5,107
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				( 64,654 )
	<b>11</b> Net income summary. Combine line 3, column (d), and line 10 . . . . . ▶				-14,329

**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	<b>1</b> Gross revenue . . . . .				
Direct Expenses	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> 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	
	<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶				( )
	<b>8</b> Net gaming income summary. Combine line 1, column d, and line 7 . . . . . ▶				

**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: \_\_\_\_\_

- 11** 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 to be 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).

SCHEDULE I  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Name of the organization

THE UNIVERSITY OF FINDLAY

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.

OMB No. 1545-0047

2012

Open to Public  
Inspection

Employer identification number

34-4431169

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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

- 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 ▶

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No 50055P

Schedule I (Form 990) (2012)

**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
<b>1</b> ENDOWMENT SCHOLARSHIPS	807	862,367			
<b>2</b> MEN'S ATHLETIC SCHOLARSHIPS	207	2,309,118			
<b>3</b> WOMEN'S ATHLETIC SCHOLARSHIPS	146	1,510,911			
<b>4</b> INTERNATIONAL SCHOLARSHIPS	179	585,790			
<b>5</b> OTHER SCHOLARSHIPS	3,415	26,375,414			
<b>6</b> FEDERAL GRANTS	1,647	3,580,652			
<b>7</b> OHIO GRANTS	563	1,379,320			

**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.

SEE NEXT PAGE

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

Return Reference	Identifier	Explanation
SCHEDULE I, PART I, LINE 2	PROCEDURES FOR MONITORING USE OF GRANT FUNDS	THE FINANCIAL AID OFFICE NOTIFIES STUDENTS WHEN OUR COMPREHENSIVE ENDOWMENT SCHOLARSHIP APPLICATION GOES LIVE (FIRST WEEK OF FEBRUARY) ONCE NOTIFIED, STUDENTS FILL OUT AN APPLICATION TO APPLY FOR THE RESPECTIVE SCHOLARSHIP IF THE SCHOLARSHIP IS FOR A SPECIFIC PROGRAM, THE DEAN OR OTHER FACULTY MEMBER FOR THAT PROGRAM WILL REVIEW THE APPLICATIONS AND MAKE RECOMMENDATIONS TO THE FINANCIAL AID OFFICE AND WHO SHOULD RECEIVE THE AWARD FINANCIAL AID VERIFIES AGAIN IF THE STUDENT IS STILL ELIGIBLE FOR THE AWARD AND ISSUES THE FUNDS TO THE RECOMMENDED STUDENTS THE FINANCIAL AID OFFICE MONITORS THE USE OF THE FUNDS TO ENSURE THAT THEY ARE USED FOR THEIR INTENDED PURPOSE



**Part III** Grants and Other Assistance to Individuals in the United States (continued)

(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
(8) UF INSTITUTIONAL AWARD	1,473	3,765,332			
(9) UF AWARD	328	2,682,463			

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

THE UNIVERSITY OF FINDLAY

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2012**

**Open to Public  
Inspection**

Employer identification number

34-4431169

**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 checked="" 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 checked="" type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)            |

**b** If any of the boxes on 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.

	Yes	No
<b>1b</b>	✓	

**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?

<b>2</b>	✓	
----------	---	--

**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 checked="" 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:

- |  |           |   |
|--|-----------|---|
| <b>a</b> Receive a severance payment or change-of-control payment?                             | <b>4a</b> | ✓ |
| <b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan? | <b>4b</b> | ✓ |
| <b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?    | <b>4c</b> | ✓ |

If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3) and 501(c)(4) organizations 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:

- |                                    |           |   |
|------------------------------------|-----------|---|
| <b>a</b> The organization?         | <b>5a</b> | ✓ |
| <b>b</b> Any related organization? | <b>5b</b> | ✓ |

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:

- |                                    |           |   |
|------------------------------------|-----------|---|
| <b>a</b> The organization?         | <b>6a</b> | ✓ |
| <b>b</b> Any related organization? | <b>6b</b> | ✓ |

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

<b>7</b>		✓
----------	--	---

**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

<b>8</b>		✓
----------	--	---

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

<b>9</b>		
----------	--	--

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Cat No 50053T

Schedule J (Form 990) 2012

**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	KATHERINE R. FELL, PRESIDENT	(i)	237,013	0	1,756	24,293	56,383	319,445	0
		(ii)	0	0	0	0	0	0	0
2	JOHN MOSSER (STARTED 1/1/12), VICE PRESIDENT FOR INSTITUTIONAL ADVANCEMENT	(i)	200,484	0	504	10,292	22,701	233,981	0
		(ii)	0	0	0	0	0	0	0
3	MARTIN TERRY VICE PRESIDENT FOR BUSINESS AFFAIRS/TREASURER	(i)	154,493	0	3,796	16,100	15,006	189,395	0
		(ii)	0	0	0	0	0	0	0
4	DANIEL MAY, VICE PRESIDENT FOR ACADEMIC AFFAIRS	(i)	155,058	0	649	16,100	16,213	188,020	0
		(ii)	0	0	0	0	0	0	0
5	DAVID EMSWELLER, VICE PRESIDENT FOR STUDENT SERVICES	(i)	121,094	0	420	13,100	20,177	154,791	0
		(ii)	0	0	0	0	0	0	0
6	DONALD STANSLOSKI, DEAN OF PHARMACY	(i)	179,845	0	1,155	13,020	16,092	210,112	0
		(ii)	0	0	0	0	0	0	0
7	PAUL SEARS, DEAN, COLLEGE OF BUSINESS	(i)	144,069	0	883	10,815	20,685	176,452	0
		(ii)	0	0	0	0	0	0	0
8	RANDALL VAN DYNE ASSISTANT VICE PRESIDENT/EXECUTIVE DIRECTOR OF THE ALL HAZARDS TRAINING CENTER	(i)	134,259	0	162	14,120	15,193	163,734	0
		(ii)	0	0	0	0	0	0	0
9	PATRICK MALONE ASSOCIATE DEAN OF PHARMACY	(i)	133,168	0	678	9,714	13,859	157,419	0
		(ii)	0	0	0	0	0	0	0
10	RAYMOND MCCANDLESS, CHIEF INFORMATION OFFICER	(i)	130,468	0	678	12,137	16,164	159,447	0
		(ii)	0	0	0	0	0	0	0
11									
12									
13									
14									
15									
16									

Schedule J (Form 990) 2012

**Part III**

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

Return Reference	Identifier	Explanation
SCHEDULE J, PART I, LINE 1A	TRAVEL FOR COMPANIONS	THE PRESIDENT'S SPOUSE ACCOMPANIES HER ON EVENTS DEEMED TO BE A BONA FIDE BUSINESS PURPOSE FOR THE UNIVERSITY AS SUCH, THESE ARE NOT CONSIDERED TAXABLE INCOME TO THE PRESIDENT
SCHEDULE J, PART I, LINE 1A	HOUSING ALLOWANCE OR RESIDENCE FOR PERSONAL USE	HOUSING ALLOWANCE IN THE AMOUNT OF \$40,000 WAS PAID TO THE UNIVERSITY PRESIDENT THIS BENEFIT IS CONSIDERED NONTAXABLE PURSUANT TO IRC SECTION 119 BECAUSE THE PRESIDENT IS REQUIRED TO LIVE ON CAMPUS AS A CONDITION OF EMPLOYMENT
SCHEDULE J, PART I, LINE 1A	HEALTH OR SOCIAL CLUB DUES OR INITIATION FEES	THE UNIVERSITY PAYS FOR THE DUES AND HOSPITALITY EXPENSES RELATED TO THE UNIVERSITY AT THE FINDLAY COUNTRY CLUB FOR THE PRESIDENT, VP OF BUSINESS AFFAIRS, VP OF UNIVERSITY ADVANCEMENT, AND ATHLETIC DIRECTOR TO CULTIVATE POTENTIAL DONORS NO PART OF THE BENEFIT IS TREATED AS TAXABLE COMPENSATION

**SCHEDULE K  
(Form 990)**

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.

OMB No. 1545-0047

**2012**

Open to Public  
Inspection

Name of the organization

THE UNIVERSITY OF FINDLAY

Employer identification number

34-4431169

**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Released		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
<b>A</b>	OHIO HIGHER EDUCATIONAL FACILITY COMMISSION	34-6849674	67756AWQ1	6/29/2006	18,260,000	REFINANCE, RENOVATION, PROPERTY - SEE SCHEDULE O		✓		✓		✓
<b>B</b>												
<b>C</b>												
<b>D</b>												

**Part II Proceeds**

	<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Amount of bonds retired . . . . .		5,675,000						
2 Amount of bonds legally defeased . . . . .		0						
3 Total proceeds of issue . . . . .		18,274,731						
4 Gross proceeds in reserve funds . . . . .		0						
5 Capitalized interest from proceeds . . . . .		0						
6 Proceeds in refunding escrows . . . . .		0						
7 Issuance costs from proceeds . . . . .		275,651						
8 Credit enhancement from proceeds . . . . .		287,663						
9 Working capital expenditures from proceeds . . . . .		0						
10 Capital expenditures from proceeds . . . . .		7,654,731						
11 Other spent proceeds . . . . .		10,056,686						
12 Other unspent proceeds . . . . .		0						
13 Year of substantial completion . . . . .		2007						
14 Were the bonds issued as part of a current refunding issue? . . . . .	✓							
15 Were the bonds issued as part of an advance refunding issue? . . . . .		✓						
16 Has the final allocation of proceeds been made? . . . . .	✓							
17 Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	✓							

**Part III Private Business Use**

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

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**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? . . . . .		✓						
<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? . . . . .								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .		✓						
<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? . . . . .								
<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 %		%		%		%
<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 %		%		%		%
<b>6</b> Total of lines 4 and 5 . . . . .		0 %		%		%		%
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .		✓						
<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? . . . . .		✓						
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .		%		%		%		%
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<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? . . . . .		✓						

**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? . . . . .		✓						
<b>2</b> If "No" to line 1, did the following apply? . . . . .								
<b>a</b> Rebate not due yet? . . . . .								
<b>b</b> Exception to rebate? . . . . .								
<b>c</b> No rebate due? . . . . .	✓							
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? . . . . .								
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue? . . . . .		✓						
<b>b</b> Name of provider . . . . .								
<b>c</b> Term of hedge . . . . .								
<b>d</b> Was the hedge superintegrated? . . . . .		✓						
<b>e</b> Was the hedge terminated? . . . . .		✓						

Schedule K (Form 990) 2012

**Part IV Arbitrage (Continued)****5a** Were gross proceeds invested in a guaranteed investment contract (GIC)?

	<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>b</b> Name of provider . . . . .		✓						
<b>c</b> Term of GIC . . . . .								
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
<b>6</b> Were any gross proceeds invested beyond an available temporary period?		✓						
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148? . . . . .		✓						

**Part V Procedures To Undertake Corrective Action**

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?

	<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>	
	Yes	No	Yes	No	Yes	No	Yes	No
		✓						

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

SEE NEXT PAGE

**Part VI**

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

Return Reference	Identifier	Explanation
SCHEDULE K, PART I, COLUMN (E)	TOTAL PROCEEDS OF ISSUE, SCH K, PART II, LINE 3	THE TOTAL PROCEEDS OF ISSUE \$18,274,731 LESS INTEREST INCOME \$14,731 IS THE DIFFERENCE BETWEEN THE ISSUE PRICE \$18,260,000 AND THE TOTAL PROCEEDS OF ISSUE
SCHEDULE K, PART I, COLUMN (F)	DESCRIPTION OF PURPOSE	<p>THE UNIVERSITY OF FINDLAY (THE UNIVERSITY) WAS ONE OF FOUR INTERNAL REVENUE CODE SECTION 501(C)(3) EXEMPT EDUCATION ORGANIZATIONS THAT WERE THE BENEFICIARIES OF THE FOLLOWING COMMISSION POOLED FINANCING</p> <p>\$36,080,000 STATE OF OHIO HIGHER EDUCATIONAL FACILITY VARIABLE RATE REVENUE BONDS (POOLED FINANCING 2006 PROGRAM) SERIES A ISSUED JUNE 29, 2006</p> <p>AS INDICATED IN COLUMN (E), \$18,260,000 OF THE POOLED FINANCING BENEFITTED THE UNIVERSITY. THE OTHER BENEFICIARIES OF THE POOLED FINANCING WERE THE OHIO COLLEGE OF PODIATRIC MEDICINE, URBANA UNIVERSITY AND WALSH UNIVERSITY</p> <p>\$10,056,686 OF THE POOLED FINANCING PROCEEDS BENEFITTING THE UNIVERSITY WAS USED TO REFUND OHIO HIGHER EDUCATIONAL FACILITY COMMISSION REVENUE BONDS ISSUED NOVEMBER 1, 1996 FOR THE BENEFIT OF THE UNIVERSITY. THOSE BONDS WERE ISSUED TO FINANCE CAPITAL EXPENDITURES FOR THE ACQUISITION, CONSTRUCTION, RENOVATION, EQUIPPING AND FURNISHING OF VARIOUS EDUCATIONAL FACILITIES, CERTAIN COMPUTER AND EQUIPMENT SYSTEMS AND OTHER CAMPUS IMPROVEMENTS</p> <p>THE BALANCE OF THE POOLED FINANCING PROCEEDS BENEFITTING THE UNIVERSITY WAS USED FOR CAPITAL EXPENDITURES CONSISTING OF THE PURCHASE AND RENOVATION OF CLASSROOM FACILITIES AND OTHER REAL PROPERTY USED IN CONNECTION WITH VARIOUS DEGREE PROGRAMS</p>
SCHEDULE K, PART III, LINE 9	ESTABLISHMENT OF WRITTEN PROCEDURES	THE ORGANIZATION IS IN THE PROCESS OF ADOPTING WRITTEN PROCEDURES TO MONITOR THE ORGANIZATION'S ABILITY TO REMAIN IN COMPLIANCE WITH THE ARBITRAGE REQUIREMENTS UNDER SECTION 148 OF THE INTERNAL REVENUE CODE. THE ORGANIZATION STRIVES TO STAY ABREAST OF FEDERAL REGULATIONS AND CONSIDERS THE REPERCUSSIONS OF ALL SIGNIFICANT ACTIVITIES WHICH COULD FORESEEABLY HAVE AN IMPACT ON THE ORGANIZATION'S TAX EXEMPT BONDS AND THE ASSOCIATED FEDERAL TAX REGULATIONS
SCHEDULE K, PART IV, LINE 2C	ISSUER NAME OHIO HIGHER EDUCATIONAL FACILITY COMMISSION NO REBATE DUE	THE CALCULATION FOR COMPUTING NO REBATE DUE WAS PERFORMED ON 09/09/2011
SCHEDULE K, PART IV, LINE 7	ESTABLISHMENT OF WRITTEN PROCEDURES	THE ORGANIZATION IS IN THE PROCESS OF ADOPTING WRITTEN PROCEDURES TO MONITOR THE ORGANIZATION'S ABILITY TO REMAIN IN COMPLIANCE WITH THE ARBITRAGE REQUIREMENTS UNDER SECTION 148 OF THE INTERNAL REVENUE CODE. THE ORGANIZATION STRIVES TO STAY ABREAST OF FEDERAL REGULATIONS AND CONSIDERS THE REPERCUSSIONS OF ALL SIGNIFICANT ACTIVITIES WHICH COULD FORESEEABLY HAVE AN IMPACT ON THE ORGANIZATION'S TAX EXEMPT BONDS AND THE ASSOCIATED FEDERAL TAX REGULATIONS
SCHEDULE K, PART V	PROCEDURES TO UNDERTAKE CORRECTIVE ACTION	THE ORGANIZATION IS IN THE PROCESS OF ADOPTING WRITTEN PROCEDURES WHICH DICTATE HOW MANAGEMENT TIMELY IDENTIFIES AND CORRECTS VIOLATIONS OF FEDERAL TAX REQUIREMENTS USING THE VOLUNTARY CLOSING AGREEMENT PROGRAM PROVIDED BY THE IRS WHEN SELF-REMEDATION IS NOT AVAILABLE TO THE ORGANIZATION. THE ORGANIZATION STRIVES TO STAY ABREAST OF FEDERAL REGULATIONS AND CONSIDERS THE REPERCUSSIONS OF ALL SIGNIFICANT ACTIVITIES WHICH COULD FORESEEABLY HAVE AN IMPACT ON THE ORGANIZATION'S TAX EXEMPT BONDS AND THE ASSOCIATED FEDERAL TAX REGULATIONS. IN THE EVENT A VIOLATION IS IDENTIFIED THE ORGANIZATION'S POLICY IS TO CORRECT THE VIOLATION AS SOON AS POSSIBLE, WHILE WORKING WITH THE FEDERAL AUTHORITIES AS NECESSARY TO ENSURE THAT SUFFICIENT CONTROLS ARE PRESENT WHICH WILL GUARD AGAINST FUTURE VIOLATIONS



**SCHEDULE L**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Transactions With Interested Persons**

► Complete if the organization answered  
"Yes" on Form 990, Part IV, line 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**

Name of the organization

THE UNIVERSITY OF FINDLAY

Employer identification number

34-4431169

**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
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958. . . . . ► \$

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

**Part II Loans to and/or From Interested Persons.**

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.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
<b>Total</b> . . . . .						\$ 0						

**Part III Grants or Assistance Benefiting Interested Persons.**

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1) SEE STATEMENT		\$25142	FINANCIAL AID	
(2) SEE STATEMENT		\$18120	SCHOLARSHIPS	
(3) SEE STATEMENT		\$14080	DISCOUNTED TUITION	
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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Cat No 50056A

Schedule L (Form 990 or 990-EZ) 2012

**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) SEE STATEMENT					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information**

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

SEE NEXT PAGE

**Part V**

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

Return Reference	Identifier	Explanation
SCHEDULE L, PART III, COLUMN (C)	AMOUNT OF GRANT AND TYPE OF ASSISTANCE	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

**Part IV Business Transactions Involving Interested Persons (continued)**

(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) KATHY CRATES	FAMILY MEMBER OF LYNN CHILD, TRUSTEE	78,696	COMPENSATION		✓
(2) CHARLES NORRIS	FAMILY MEMBER OF MARY LEHMAN, TRUSTEE	62,395	COMPENSATION		✓
(3) CHERYL CAPE	FAMILY MEMBER OF DANIEL MAY, OFFICER	38,679	COMPENSATION		✓
(4) CINDY FRY	FAMILY MEMBER OF ROBERT FRY, TRUSTEE	27,846	COMPENSATION		✓

**SCHEDULE M**  
**(Form 990)**

**Noncash Contributions**

OMB No 1545-0047

**2012**

**Open To Public  
Inspection**

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**  
▶ **Attach to Form 990.**

Department of the Treasury  
Internal Revenue Service

Name of the organization

THE UNIVERSITY OF FINDLAY

Employer identification number

34-4431169

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .	✓	199	328,597	APPRAISED VALUE
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .	✓		28,578	COST
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .				
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ ( LIVESTOCK-HORSES )	✓	25	834,413	APPRAISED VALUE
26 Other ▶ ( TRAILER )	✓	2	4,500	COST
27 Other ▶ ( VARIOUS CONTRIBUTIONS )	✓	42	27,835	COST
28 Other ▶ ( VIOLIN )	✓	1	10,000	COST

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . . . 29 19

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

**Part II**

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

Return Reference	Identifier	Explanation
SCHEDULE M, PART I	EXPLANATIONS OF REPORTING METHOD FOR NUMBER OF CONTRIBUTIONS	ART - WORKS OF ART NUMBER OF CONTRIBUTIONS
		BOOKS AND PUBLICATIONS NUMBER OF CONTRIBUTIONS
		OTHER NUMBER OF CONTRIBUTIONS
		OTHER NUMBER OF CONTRIBUTIONS
		OTHER NUMBER OF CONTRIBUTIONS
		OTHER NUMBER OF CONTRIBUTIONS

**Supplemental Information to Form 990 or 990-EZ**  
Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information

OMB No 1545-0047

**2012**

Open to Public  
Inspection

Name of the Organization  
**THE UNIVERSITY OF FINDLAY**

Employer Identification Number  
**34-4431169**

Return Reference	Identifier	Explanation						
FORM 990, PART VI, SECTION A, LINE 1A	DELEGATE BROAD AUTHORITY TO A COMMITTEE	ARTICLE IV, SECTION 2 THE EXECUTIVE COMMITTEE SHALL EXERCISE SUCH POWERS AS ASSIGNED TO THE BOARD OF TRUSTEES IN EMERGENCY CIRCUMSTANCES ONLY, UNLESS OTHERWISE SPECIFICALLY ASSIGNED TO THE BOARD OF TRUSTEES IN THE CODE OF REGULATIONS THE COMMITTEE SHALL PROVIDE GENERAL OVERSIGHT AND COORDINATION APPROPRIATE TO THE DUTIES OF THE BOARD ITSELF, AS NEEDED, BETWEEN MEETINGS OF THE BOARD						
FORM 990, PART VI, SECTION A, LINE 2	FAMILY/BUSINESS RELATIONSHIPS AMONGST INTERESTED PERSONS	JAMES C KOEHLER II - BUSINESS RELATIONSHIP  DENNIS BISHOP - BUSINESS RELATIONSHIP						
FORM 990, PART VI, SECTION B, LINE 11B	REVIEW OF FORM 990 BY GOVERNING BODY	A FINAL DRAFT OF THE FULL FORM 990, INCLUDING ALL APPLICABLE SCHEDULES, WAS PRESENTED BY OUR TAX ADVISORS TO THE AUDIT COMMITTEE THE PRESENTATION ALLOWS THE COMMITTEE AND MANAGEMENT TO REVIEW AND PROVIDE COMMENTS AND EXPLANATIONS REGARDING CHANGES TO THE REDESIGNED FORM THE AUDIT COMMITTEE REVIEWED AND APPROVED THE FORM 990 ON BEHALF OF THE ENTIRE GOVERNING BODY THIS PRESENTATION WAS DONE ON APRIL 3, 2014 THE FULL GOVERNING BODY RECEIVED A COPY OF THE FULL FORM 990 ELECTRONICALLY PRIOR TO THE FORM BEING SUBMITTED ELECTRONICALLY TO THE IRS						
FORM 990, PART VI, SECTION B, LINE 12C	CONFLICT OF INTEREST POLICY	BOARD MEMBERS, OFFICERS AND KEY EMPLOYEES ARE REQUIRED TO ANNUALLY DISCLOSE ANY CONFLICTS OF INTERESTS THEY MAY HAVE WITH THE ORGANIZATION THE VICE PRESIDENT OF BUSINESS AFFAIRS REVIEWS EACH POLICY STATEMENT SIGNED BY THESE INDIVIDUALS TO DETERMINE IF ANY CONFLICTS HAVE OCCURRED AND NEED TO BE BROUGHT TO THE ATTENTION OF THE BOARD IF A CONFLICT ARISES, THE RESPECTIVE BOARD MEMBER WILL ABSTAIN FROM ANY RELATED DISCUSSION, VOTE OR SIMILAR ACTION ON THE MATTER						
FORM 990, PART VI, SECTION B, LINE 15A	PROCESS USED TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	THE COMPENSATION COMMITTEE HAS BEEN GIVEN AUTHORITY FROM THE BOARD TO REVIEW AND APPROVE THE COMPENSATION OF THE PRESIDENT AND THE TREASURER (VP OF BUSINESS AFFAIRS) OF THE UNIVERSITY THE COMPENSATION COMMITTEE USES COMPARABILITY DATA FROM HIGHER EDUCATION SALARY SURVEYS, NOTABLE FROM THE INFORMATION PUBLISHED BY COLLEGE AND UNIVERSITY PROFESSIONAL ASSOCIATION FOR HUMAN RESOURCES (CUPA-HR) ONCE THE COMPENSATION HAS BEEN REVIEWED AND APPROVED THE DECISION IS DOCUMENTED WITHIN THE COMPENSATION COMMITTEE'S MINUTES  THE LAST REVIEW WAS PERFORMED IN OCT 2012						
FORM 990, PART VI, LINE 15B	COMPENSATION PROCESS OF OTHER OFFICERS OR KEY EMPLOYEES	THE COMPENSATION OF THE OFFICERS IS DETERMINED BY THE PRESIDENT HOWEVER, THE PRESIDENT DOES NOT USE COMPARABILITY DATA THIS PROCESS WAS LAST UNDERTAKEN IN 2009						
FORM 990, PART VI, SECTION C, LINE 19	GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC	FINANCIAL STATEMENTS, GOVERNING DOCUMENTS, AND CONFLICT OF INTEREST POLICIES ARE NOT REQUIRED DISCLOSURES PURSUANT TO INTERNAL REVENUE CODE (IRC) SECTION 6104 THESE DOCUMENTS ARE NOT AVAILABLE TO THE PUBLIC AT THIS TIME						
FORM 990 , PART XI, LINE 9	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	<table><tr><th>(a) Description</th><th>(b) Amount</th></tr><tr><td>CHANGE IN VALUE OF INTEREST RATE SWAP</td><td>256,957</td></tr><tr><td>UNCOLLECTIBLE PLEDGE RECEIVABLE</td><td>- 388,551</td></tr></table>	(a) Description	(b) Amount	CHANGE IN VALUE OF INTEREST RATE SWAP	256,957	UNCOLLECTIBLE PLEDGE RECEIVABLE	- 388,551
(a) Description	(b) Amount							
CHANGE IN VALUE OF INTEREST RATE SWAP	256,957							
UNCOLLECTIBLE PLEDGE RECEIVABLE	- 388,551							

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

THE UNIVERSITY OF FINDLAY

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

**2012**

**Open to Public  
Inspection**

Employer identification number

34-4431169

**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
(1) .....					
(2) .....					
(3) .....					
(4) .....					
(5) .....					
(6) .....					

**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.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) .....							
(2) .....							
(3) .....							
(4) .....							
(5) .....							
(6) .....							
(7) .....							

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50135Y

Schedule R (Form 990) 2012



**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.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) .....												
(2) .....												
(3) .....												
(4) .....												
(5) .....												
(6) .....												
(7) .....												

**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.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) CHARITABLE REMAINDER TRUSTS (3)	INVESTMENTS	OH		TRUST					
(2) MILLSIX COMPANY (34-1081146) 1000 NORTH MAIN STREET, FINDLAY, OH 45840	REAL ESTATE RENTAL	OH	UNIVERSITY OF FINDLAY	S CORPORATION	1,338	45,611	100		✓
(3) .....									
(4) .....									
(5) .....									
(6) .....									
(7) .....									

Schedule R (Form 990) 2012

**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?

	Yes	No
<b>a</b> Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>e</b> Loans or loan guarantees by related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>f</b> Dividends from related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>g</b> Sale of assets to related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>h</b> Purchase of assets from related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>i</b> Exchange of assets with related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>o</b> Sharing of paid employees with related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>r</b> Other transfer of cash or property to related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>s</b> Other transfer of cash or property from related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Schedule R (Form 990) 2012

**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.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under section 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) .....													
(2) .....													
(3) .....													
(4) .....													
(5) .....													
(6) .....													
(7) .....													
(8) .....													
(9) .....													
(10) .....													
(11) .....													
(12) .....													
(13) .....													
(14) .....													
(15) .....													
(16) .....													

Schedule R (Form 990) 2012

**Application for Extension of Time To File an  
Exempt Organization Return**

OMB No 1545-1709

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **►**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only ☐ **►**

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

		Enter filer's identifying number, see instructions
<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	THE UNIVERSITY OF FINDLAY	34-4431169
	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	1000 NORTH MAIN STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	FINDLAY, OH 45840	

Enter the Return code for the return that this application is for (file a separate application for each return)

0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► DANE ERFORD

Telephone No. ► (419)434-4524

FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐ **►**
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . . . . . If this is for the whole group, check this box ☐ . . . . . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until February 15, 20 14, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☐ calendar year 20      or

► ☒ tax year beginning July 01, 20 12, and ending June 30, 20 13.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period

<b>3a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$
<b>b</b> If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

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

Cat No 27916D

Form **8868** (Rev. 1-2013)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

<b>Type or print</b>  File by the due date for filing your return. See instructions.	Enter filer's identifying number, see instructions	
	Name of exempt organization or other filer, see instructions THE UNIVERSITY OF FINDLAY	Employer identification number (EIN) or 34-4431169
	Number, street, and room or suite no. If a P.O. box, see instructions. 1000 NORTH MAIN STREET	Social security number (SSN)
	City, town or post office, state, and ZIP code For a foreign address, see instructions. FINDLAY, OH 45840	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in the care of **DANE ERFORD**  
Telephone No. **(419)434-4524** FAX No. \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until May 15, 20 14.
- 5 For calendar year \_\_\_\_\_, or other tax year beginning July 01, 20 12, and ending June 30, 20 13.
- 6 If the tax year entered in line 5 is for less than 12 months, check reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period
- 7 State in detail why you need the extension ADDITIONAL TIME IS REQUIRED TO GATHER THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN

<b>8a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>8a</b>	\$
<b>b</b> If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	<b>8b</b>	\$
<b>c Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>8c</b>	\$

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature Rachel SpurlockTitle CPADate 2/6/2014Form **8868** (Rev. 1-2013)