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2013

Open to Public Inspection

Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.

► Information about Form 990 and its instructions is at www.irs.gov/form990

A For the 2013 calendar year, or tax year beginning 06-01-2013, 2013, and ending 05-31-2014

B Check if applicable	C Name of organization ROBERT MORRIS UNIVERSITY 5-31-14		D Employer identification number 25-1120678
<input type="checkbox"/> Address change	Doing Business As		
<input type="checkbox"/> Name change			
<input type="checkbox"/> Initial return	Number and street (or P O box if mail is not delivered to street address) 6001 UNIVERSITY BLVD REVERE CENTER		E Telephone number (412) 397-5263
<input type="checkbox"/> Terminated			
<input type="checkbox"/> Amended return	City or town, state or province, country, and ZIP or foreign postal code MOON TOWNSHIP, PA 151081189		
<input type="checkbox"/> Application pending			G Gross receipts \$ 159,402,455

F Name and address of principal officer GREGORY G DELL'OMO 6001 UNIVERSITY BLVD REVERE CENTER MOON TOWNSHIP, PA 151081189	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	H(b) Are all subordinates included? If "No," attach a list (see instructions)
	H(c) Group exemption number ►

I Tax-exempt status 501(c)(3) 501(c) () (insert no) 4947(a)(1) or 527J Website: ► WWW.RMU.EDUK Form of organization Corporation Trust Association Other ► L Year of formation 1921 M State of legal domicile PA

Part I Summary

1 Briefly describe the organization's mission or most significant activities
EDUCATIONAL INSTITUTION

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

3 Number of voting members of the governing body (Part VI, line 1a)	3	32
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	32
5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	2,054
6 Total number of volunteers (estimate if necessary)	6	32
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	5,832,791
b Net unrelated business taxable income from Form 990-T, line 34	7b	0

		Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	5,464,737	5,933,773	
9 Program service revenue (Part VIII, line 2g)	142,463,840	151,498,325	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,595,555	868,408	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	133,246	118,834	
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	150,657,378	158,419,340	

		Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	5,464,737	5,933,773	
9 Program service revenue (Part VIII, line 2g)	142,463,840	151,498,325	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,595,555	868,408	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	133,246	118,834	
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	150,657,378	158,419,340	
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	30,871,072	34,624,147	
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	59,322,854	63,852,805	
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	91,405	
b Total fundraising expenses (Part IX, column (D), line 25) ► 4,454,958			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	54,928,471	54,604,940	
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	145,122,397	153,173,297	
19 Revenue less expenses Subtract line 18 from line 12	5,534,981	5,246,043	

		Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	213,685,750	216,846,121	
21 Total liabilities (Part X, line 26)	116,815,240	111,913,749	
22 Net assets or fund balances Subtract line 21 from line 20	96,870,510	104,932,372	

Part II Signature Block

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

Sign Here	Signature of officer GREGORY G DELL'OMO PRESIDENT Type or print name and title	2015-04-14 Date
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Paid Preparer Use Only	Print/Type preparer's name JEFFERY FRANK	Preparer's signature	Date 2015-04-14	Check <input type="checkbox"/> if self-employed	PTIN P00287234
	Firm's name ► DELOITTE TAX LLP				Firm's EIN ► 86-1065772
	Firm's address ► 111 MONUMENT CIRCLE STE 2000 INDIANAPOLIS, IN 462045108				Phone no (317) 464-8600

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III **1** Briefly describe the organization's mission

ROBERT MORRIS UNIVERSITY IS A STUDENT-CENTERED INSTITUTION THAT TRANSFORMS LIVES BY BUILDING KNOWLEDGE, SKILLS AND CITIZENSHIP, ALL OF WHICH FOCUS ON THE ACHIEVEMENT OF ONE'S PERSONAL AND PROFESSIONAL GOALS. ENGAGED LEARNING, WITHIN A HIGHLY SUPPORTIVE ENVIRONMENT, ENABLES OUR STUDENT TO DEVELOP STRONG COMMUNICATION SKILLS, EXCEL WITHIN COLLABORATE SETTINGS, EFFECTIVELY ADDRESS COMPLEX PROBLEMS WITH INNOVATIVE SOLUTIONS, AND LEAD WITH INTEGRITY AND COMPASSION THROUGOUT THEIR LIVES IN A DIVERSE AND RAPIDLY CHANGING WORLD

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 \$ 37,618,465 including grants of \$) (Revenue \$ 88,419,146)
INSTRUCTION EXPENSES, DIRECT COSTS OF ALL ACTIVITIES THAT ARE PART OF THE UNIVERSITY'S INSTRUCTION PROGRAMS FROM ACADEMIC DEPARTMENTS

4b (Code) (Expenses \$ 34,624,147 including grants of \$ 34,624,147) (Revenue \$ 34,624,147)
SCHOLARSHIPS AND FELLOWSHIPS

4c (Code) (Expenses \$ 18,169,059 including grants of \$) (Revenue \$ 27,628,843)
STUDENT SERVICES INCLUDES EXPENSES FOR THE OFFICES OF FINANCIAL AID ADMIN , ENROLLMENT MANAGEMENT, REGISTRAR, ATHLETICS AND THOSE ACTIVITIES WHOSE PRIMARY PURPOSE IS TO CONTRIBUTE TO THE STUDENT'S EMOTIONAL AND PHYSICAL WELL BEING

(Code) (Expenses \$ 53,556,298 including grants of \$) (Revenue \$ 927,171)
AUXILIARY ENTERPRISES RESIDENCE HALLS, DINING HALLS, RECREATIONAL

(Code) (Expenses \$ including grants of \$) (Revenue \$)
ACADEMIC SUPPORT THESE ARE NOT DIRECT COSTS OF INSTRUCTION BUT COSTS THAT SUPPORT THE SCHOOLS BUT IN AND OF THEMSELVES GENERATE NO REVENUE. COSTS INCLUDE ACADEMIC SUPPORT COSTS SUCH AS THE DEANS OF THE SCHOOLS, IT, THE LIBRARY AND A LARGE PERCENTAGE OF INSTITUTIONAL SUPPORT (INSTITUTIONAL ADVANCEMENT, PUBLIC RELATIONS, HR, OFFICE OF PROVOST, FINANCIAL ADMINISTRATION, PUBLIC SAFETY, OFFICE OF PRESIDENT, GENERAL UNIVERSITY ADMIN #3250) AND AUXILIARY (FOOD SERVICE, GROUNDS AND BUILDING COSTS, CONFERENCE CENTERS, ISC OPERATIONS)

(Code) (Expenses \$ 151,454 including grants of \$ 0) (Revenue \$ 0)
PUBLIC SERVICES INCLUDES EXPENSES FOR ACTIVITIES THAT ARE ESTABLISHED PRIMARILY TO PROVIDE NON-INSTRUCTIONAL SERVICES BENEFICIAL TO INDIVIDUAL AND GROUPS EXTERNAL TO THE UNIVERSITY (CONFERENCES, INSTITUTES AND HIGH SCHOOL PROGRAMS)

4d Other program services (Describe in Schedule O)

(Expenses \$ 53,707,752 including grants of \$ 0) (Revenue \$ 927,171)

4e Total program service expenses ► 144,119,423

Part IV Checklist of Required Schedules

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

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

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

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

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

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

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV

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

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

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

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

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

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

Part IV Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Yes	
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	No	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	No	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	No	
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	No	
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	No	
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	26	No	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	Yes	
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	No	
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	Yes	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	No	
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	No	
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	No	
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	No	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	No	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	No	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	No	
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . .	1a	365	
b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . .			1c
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . .	2a	2,054	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			2b Yes
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? . . .			3a Yes
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . . .			3b Yes
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . .			4a No
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			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .			5a No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . .			5c
6a 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? . . .			6a No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . .			6b
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . .			7a Yes
b If "Yes," did the organization notify the donor of the value of the goods or services provided? . . .			7b Yes
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . .			7c No
d If "Yes," indicate the number of Forms 8282 filed during the year . . .	7d	0	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . .			7e No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .			7f No
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . .			7g
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . .			7h
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . .			8
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966? . . .			9a
b Did the organization make a distribution to a donor, donor advisor, or related person? . . .			9b
10 Section 501(c)(7) organizations. Enter			
a Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter			
a Gross income from members or shareholders . . .	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . .	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? . . .			12a
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . .	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O			13a
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 . . .	13b		
c Enter the amount of reserves on hand . . .	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year? . . .			14a No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . .			14b

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

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	32		
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 Enter the number of voting members included in line 1a, above, who are independent	1b	32		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No	
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No	
6 Did the organization have members or stockholders?	6		No	
7a 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?	7a		No	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		No	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	8a	Yes		
a The governing body?	8b	Yes		
b Each committee with authority to act on behalf of the governing body?	9		No	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O				

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

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a		No
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?	10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes	
13 Did the organization have a written whistleblower policy?	13	Yes	
14 Did the organization have a written document retention and destruction policy?	14	Yes	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	15a	Yes	
a The organization's CEO, Executive Director, or top management official	15b	Yes	
b Other officers or key employees of the organization			
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
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?	16b		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed <input checked="" type="checkbox"/> PA, AK, AZ, CO, KY, MD, MA, MI, NH, OH, OK, OR, SC, WA
18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply
<input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> 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 JEFFREY LISTWAK 6001 UNIVERSITY BLVD MOON TOWNSHIP, PA 15108 (412) 397-5263

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

Check if Schedule O contains a response or note to any line in this Part VI

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

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

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

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

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

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

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

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization: 127

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	Yes
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	Yes
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
ROSS BIANCO 612 CALIFORNIA AVE PITTSBURGH PA 15202	ARCHITECTURAL ENGINEERING & CONSTRUCTION	302,332
STEEL CITY HOCKEY REFEREES LLC 9 EHLE AVENUE CORAOPOLIS PA 15108	ATHLETIC REFEREES	228,490
DELOTTE & TOUCHE LLP 13943 COLLECTIONS CENTER DRIVE CHICAGO IL 60693	ACCOUNTING & AUDITING	196,342
PREMIER TECHNOLOGY SYSTEMS 2800 NORTH MAIN STREET EXTENSION WASHINGTON PA 15301	VOICE & DATA CABLING	162,082
DQE COMMUNICATIONS LLC 411 SEVENTH AVE PITTSBURGH PA 15219	INTERNET FIBER CONNECTION LEASE	130,900
2. Total number of independent contractors (including but not limited to those listed above) who received more than		

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

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	1,716,988			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	4,216,785			
	g Noncash contributions included in lines 1a-1f \$		92,433			
	h Total. Add lines 1a-1f		5,933,773			
Program Service Revenue	Business Code					
	2a TUITION AND FEES	611710	120,899,387	120,899,387		
	b AUXILIARY ENTERPRISES	611710	21,291,613	21,291,613		
	c ISLAND SPORTS CENTER	713940	4,797,121		4,797,121	
	d OTHER REVENUES	611710	2,261,215	2,261,215		
	e HOLIDAY INN REVENUES	611710	519,495		519,495	
	f All other program service revenue		1,729,494	1,213,319	516,175	
	g Total. Add lines 2a-2f		151,498,325			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		732,860		732,860	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(I) Real	(II) Personal			
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(I) Securities	(II) Other			
b Less cost or other basis and sales expenses	1,002,774	29,425				
c Gain or (loss)	896,651	0				
d Net gain or (loss)	106,123	29,425	135,548		135,548	
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a	205,298				
b Less direct expenses	b	86,464	118,834		118,834	
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses	b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a					
b Less cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See Instructions		158,419,340	145,665,534	5,832,791	987,242	

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 or note to any line 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
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	43,400	43,400		
2 Grants and other assistance to individuals in the United States See Part IV, line 22	34,580,747	34,580,747		
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	3,807,961	2,291,659	1,161,213	355,089
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	45,093,426	41,788,078	1,609,835	1,695,513
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,316,487	3,123,467	82,581	110,439
9 Other employee benefits	8,185,387	7,708,998	203,816	272,573
10 Payroll taxes	3,449,544	3,248,780	85,894	114,870
11 Fees for services (non-employees)				
a Management				
b Legal	151,640	142,814	3,776	5,050
c Accounting	197,641	186,139	4,921	6,581
d Lobbying	98,364		98,364	
e Professional fundraising services See Part IV, line 17	91,405			91,405
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	18,019,929	16,971,170	448,697	600,062
12 Advertising and promotion	1,393,872	1,312,749	34,707	46,416
13 Office expenses	2,794,477	2,631,839	69,582	93,056
14 Information technology	3,295,664	3,103,856	82,062	109,746
15 Royalties				
16 Occupancy	3,402,875	3,204,827	84,732	113,316
17 Travel	3,213,096	3,026,094	80,006	106,996
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	4,405,681	4,149,271	109,701	146,709
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	11,283,861	10,627,140	280,968	375,753
23 Insurance	919,603	866,082	22,898	30,623
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a BAD DEBT EXPENSE	1,426,895	1,343,849	35,530	47,516
b OTHER COSTS	1,041,338	980,732	25,929	34,677
c NON CAPITAL EQUIPMENT	1,015,823	956,702	25,294	33,827
d DUES AND SUBSCRIPTIONS	442,913	417,135	11,029	14,749
e All other expenses	1,501,268	1,413,895	37,381	49,992
25 Total functional expenses. Add lines 1 through 24e	153,173,297	144,119,423	4,598,916	4,454,958
26 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 ► if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year	(B) End of year
Assets			
1	Cash—non-interest-bearing	1,269,727	1 382,657
2	Savings and temporary cash investments	15,948,053	2 20,815,867
3	Pledges and grants receivable, net	1,513,234	3 1,303,736
4	Accounts receivable, net	1,794,422	4 1,569,189
5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	5	
6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L	6	
7	Notes and loans receivable, net	318,251	7 357,692
8	Inventories for sale or use	343,671	8 271,644
9	Prepaid expenses and deferred charges	798,452	9 997,094
10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 251,401,538	
b	Less accumulated depreciation	10b 100,765,885	10c 152,000,559 150,635,653
11	Investments—publicly traded securities	28,594,997	11 32,200,008
12	Investments—other securities See Part IV, line 11	12	
13	Investments—program-related See Part IV, line 11	13	
14	Intangible assets	14	
15	Other assets See Part IV, line 11	11,104,384	15 8,312,581
16	Total assets. Add lines 1 through 15 (must equal line 34)	213,685,750	16 216,846,121
Liabilities			
17	Accounts payable and accrued expenses	18,427,004	17 17,880,628
18	Grants payable	18	
19	Deferred revenue	7,503,874	19 7,356,287
20	Tax-exempt bond liabilities	53,631,705	20 51,261,092
21	Escrow or custodial account liability Complete Part IV of Schedule D	21	
22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L	22	
23	Secured mortgages and notes payable to unrelated third parties	35,271,592	23 33,919,262
24	Unsecured notes and loans payable to unrelated third parties	24	
25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	1,981,065	25 1,496,480
26	Total liabilities. Add lines 17 through 25	116,815,240	26 111,913,749
Net Assets or Fund Balances			
	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
27	Unrestricted net assets	77,227,930	27 82,370,859
28	Temporarily restricted net assets	10,135,163	28 12,740,377
29	Permanently restricted net assets	9,507,417	29 9,821,136
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.		
30	Capital stock or trust principal, or current funds	30	
31	Paid-in or capital surplus, or land, building or equipment fund	31	
32	Retained earnings, endowment, accumulated income, or other funds	32	
33	Total net assets or fund balances	96,870,510	33 104,932,372
34	Total liabilities and net assets/fund balances	213,685,750	34 216,846,121

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	158,419,340
2	Total expenses (must equal Part IX, column (A), line 25)	2	153,173,297
3	Revenue less expenses Subtract line 2 from line 1	3	5,246,043
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	96,870,510
5	Net unrealized gains (losses) on investments	5	2,815,819
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	104,932,372

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII

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

Additional Data

Software ID:
Software Version:
EIN: 25-1120678
Name: ROBERT MORRIS UNIVERSITY 5-31-14

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

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

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

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

2013**Open to Public
Inspection**Department of the
Treasury
Internal Revenue Service

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

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.**Name of the organization**

ROBERT MORRIS UNIVERSITY 5-31-14

Employer identification number

25-1120678

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

e a Type I b Type II c Type III - Functionally integrated d Type III - Non-functionally integrated

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

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

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(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	
Total									

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I 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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ►						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2012 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization ►		
b 33 1/3% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization ►		
17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ►		
b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ►		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ►		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support. (Add lines 9, 10c, 11, and 12)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ►						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15
16 Public support percentage from 2012 Schedule A, Part III, line 15	16

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18
19a 33 1/3% support tests—2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ►	
b 33 1/3% support tests—2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ►	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►	

Part IV Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).**Facts And Circumstances Test**

Return Reference

Explanation

SCHEDULE C

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. ► Information about Schedule C (Form 990 or 990-EZ) and its
instructions is at www.irs.gov/form990.

2013

**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-E
- 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 the organization

ROBERT MORRIS UNIVERSITY 5-31-14

Employer identification number

25-1120678

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)			
b Total lobbying expenditures to influence a legislative body (direct lobbying)		98,364	
c Total lobbying expenditures (add lines 1a and 1b)		98,364	
d Other exempt purpose expenditures		153,074,932	
e Total exempt purpose expenditures (add lines 1c and 1d)		153,173,296	
f Lobbying nontaxable amount Enter the amount from the following table in both columns		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		
g Grassroots nontaxable amount (enter 25% of line 1f)		250,000	
h Subtract line 1g from line 1a If zero or less, enter -0-		0	
i Subtract line 1f from line 1c If zero or less, enter -0-		0	
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<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.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
2a Lobbying nontaxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
c Total lobbying expenditures	62,831	85,882	92,966	98,364	340,043
d Grassroots nontaxable amount	250,000	250,000	250,000	250,000	1,000,000
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000
f Grassroots lobbying expenditures					

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		
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of					
a Volunteers?					
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?					
c Media advertisements?					
d Mailings to members, legislators, or the public?					
e Publications, or published or broadcast statements?					
f Grants to other organizations for lobbying purposes?					
g Direct contact with legislators, their staffs, government officials, or a legislative body?					
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?					
i Other activities?					
j Total Add lines 1c through 1i					
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?					
b If "Yes," enter the amount of any tax incurred under section 4912					
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912					
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?					

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

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

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."

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

Part IV Supplemental Information

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-B, line 2, and Part II-B, line 1. Also, complete this part for any additional information

Return Reference	Explanation

Part IV Supplemental Information (continued)

Schedule D (Form 990) 2013

SCHEDULE D
(Form 990)**Supplemental Financial Statements**

OMB No 1545-0047

2013

► 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. ► Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Open to Public InspectionDepartment of the Treasury
Internal Revenue ServiceName of the organization
ROBERT MORRIS UNIVERSITY 5-31-14Employer identification number
25-1120678**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

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

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1	► \$ _____
(ii) Assets included in Form 990, Part X	► \$ _____
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items	
a Revenues included in Form 990, Part VIII, line 1	► \$ _____
b Assets included in Form 990, Part X	► \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

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

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

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

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

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

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

	Amount
1c	
1d	
1e	
1f	

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

b If "Yes," explain the arrangement in Part 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
1a Beginning of year balance	28,594,244	24,786,383	26,696,814	19,491,552	17,253,506
b Contributions	872,830	437,815	294,143	4,153,189	831,255
c Net investment earnings, gains, and losses	3,556,724	4,384,510	-1,120,820	3,932,311	2,580,924
d Grants or scholarships					
e Other expenditures for facilities and programs	998,260	1,014,464	1,083,754	880,238	1,174,133
f Administrative expenses					
g End of year balance	32,025,538	28,594,244	24,786,383	26,696,814	19,491,552

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

a Board designated or quasi-endowment ► 46 000 %

b Permanent endowment ► 31 000 %

c Temporarily restricted endowment ► 23 000 %

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

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

(i) unrelated organizations

Yes	No
3a(i)	No
3a(ii)	No
3b	

(ii) related organizations

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

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

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. 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
1a Land		5,403,855			5,403,855
b Buildings		162,576,904	40,000,174	122,576,730	
c Leasehold improvements		24,681,163	10,643,364	14,037,799	
d Equipment		56,637,860	38,299,813	18,338,047	
e Other		2,101,756	11,822,534	-9,720,778	
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)					150,635,653

Part VII Investments—Other Securities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. 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		
Other		

Part VIII Investments—Program Related. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

Part IX Other Assets. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

Part X Other Liabilities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See

2. Liability for uncertain tax positions 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 Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	126,611,012
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	2,815,819
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	2,815,819
3	Subtract line 2e from line 1	3	123,795,193
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	34,624,147
c	Add lines 4a and 4b	4c	34,624,147
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	158,419,340

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	118,549,150
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	118,549,150
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	34,624,147
c	Add lines 4a and 4b	4c	34,624,147
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	153,173,297

Part XIII Supplemental Information

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	Explanation
PART X, LINE 2	THE UNIVERSITY ADOPTED GUIDANCE FOR ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, WHICH PROVIDES CRITERIA FOR THE RECOGNITION AND MEASUREMENT OF CERTAIN TAX POSITIONS. THIS GUIDANCE REQUIRES THAT AN UNCERTAIN TAX POSITION SHOULD BE RECOGNIZED ONLY IF IT IS "MORE LIKELY THAN NOT" THAT THE POSITION IS SUSTAINABLE BASED ON ITS TECHNICAL MERITS. RECOGNIZABLE TAX POSITIONS SHOULD THEN BE MEASURED TO DETERMINE THE AMOUNT OF BENEFIT RECOGNIZED IN THE FINANCIAL STATEMENTS. THE UNIVERSITY FILES U.S. FEDERAL, STATE, AND LOCAL INFORMATION RETURNS AND NO RETURNS ARE CURRENTLY UNDER EXAMINATION. THE STATUTE OF LIMITATIONS ON THE UNIVERSITY'S U.S. FEDERAL TAX RETURNS REMAINS OPEN FOR THE YEARS ENDED MAY 31, 2011, THROUGH THE PRESENT. THE UNIVERSITY CONTINUES TO EVALUATE ITS TAX POSITIONS PURSUANT TO THE PRINCIPLES OF SUCH GUIDANCE AND HAS DETERMINED THAT THERE IS NO MATERIAL EFFECT ON THE UNIVERSITY'S FINANCIAL STATEMENTS. ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN REFLECTED IN THE UNIVERSITY'S FINANCIAL STATEMENTS.
PART XI, LINE 4B - OTHER ADJUSTMENTS	SCHOLARSHIP ALLOWANCES 34,624,147
PART XII, LINE 4B - OTHER ADJUSTMENTS	SCHOLARSHIP ALLOWANCES 34,624,147

Part XIII **Supplemental Information (continued)**

Return Reference	Explanation

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

OMB No 1545-0047

2013**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

►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.
 ► Information about Schedule E (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

ROBERT MORRIS UNIVERSITY 5-31-14

Employer identification number

25-1120678

Part I

1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?

2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?

3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space use Part II

	YES	NO
1	Yes	
2	Yes	
3	Yes	
4a	Yes	
4b	Yes	
4c	Yes	
4d	Yes	
5a		No
5b		No
5c		No
5d		No
5e		No
5f		No
5g		No
5h		No
6a	Yes	
6b		No
7	Yes	

4 Does the organization maintain the following?

a Records indicating the racial composition of the student body, faculty, and administrative staff?

b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?

c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?

d Copies of all material used by the organization or on its behalf to solicit contributions?

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

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

a Students' rights or privileges?

b Admissions policies?

c Employment of faculty or administrative staff?

d Scholarships or other financial assistance?

e Educational policies?

f Use of facilities?

g Athletic programs?

h Other extracurricular activities?

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

6a Does the organization receive any financial aid or assistance from a governmental agency?

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

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

Part II Supplemental Information. 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	Explanation
SCHEDULE E, PART I, LINE 3	A STATEMENT CONCERNING THE UNIVERSITY'S NON-DISCRIMINATORY POLICY IS INCLUDED IN ALL ADVERTISING

2013

Open to Public
InspectionSCHEDULE F
(Form 990)

Statement of Activities Outside the United States

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

► Attach to Form 990. ► See separate instructions.

► Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization

ROBERT MORRIS UNIVERSITY 5-31-14

Employer identification number

25-1120678

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 & THE CARIBBEAN			PROGRAM SERVICES	STUDY ABROAD PROGRAMS, 70 PARTICIPANTS	174,077
(2) EUROPE (INCLUDING ICELAND & GREENLAND)			PROGRAM SERVICES	STUDY ABROAD PROGRAMS, 43 PARTICIPANTS	164,338
(3) MIDDLE EAST AND NORTH AFRICA			PROGRAM SERVICES	STUDY ABROAD PROGRAMS, 10 PARTICIPANTS	28,174
(4) EAST ASIA AND THE PACIFIC			PROGRAM SERVICES	STUDY ABROAD PROGRAMS, 12 PARTICIPANTS	26,638
(5)					
3a Sub-total	0	0			393,227
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	0			393,227

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

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

Schedule F (Form 990) 2013

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

Part V**Supplemental Information**

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

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 2	THE UNIVERSITY DOES NOT ISSUE GRANTS OUTSIDE THE US, BUT IT DOES INCUR EXPENSES FOR STUDENTS STUDYING ABROAD. STUDENTS PAY THEIR REGULAR RMU TUITION, AND THE UNIVERSITY IN TURN PAYS THEIR TUITION TO THE FOREIGN INSTITUTION THAT THEY WILL BE ATTENDING. THOSE EXPENSES ARE TRACKED IN THE STUDY ABROAD OFFICE AND IN THE GENERAL LEDGER.

2013

Open to Public
InspectionSCHEDULE G
(Form 990 or 990-EZ)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.

► Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization

ROBERT MORRIS UNIVERSITY 5-31-14

Employer identification number

25-1120678

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

a <input checked="" type="checkbox"/> Mail solicitations	e <input type="checkbox"/> Solicitation of non-government grants
b <input checked="" type="checkbox"/> Internet and email solicitations	f <input type="checkbox"/> Solicitation of government grants
c <input type="checkbox"/> Phone solicitations	g <input type="checkbox"/> Special fundraising events
d <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
1	SEE NOTES BELOW	Yes	No			
ADVANCEMENT SERVICES INC 1920 EAST PARHAM RD RICHMOND, VA 23228			No	54,579	91,405	36,826
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total				54,579	91,405	36,826

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

PA, AK, AZ, CO, KY, MD, MA, MI, NH, OH, OK, OR, SC, WA, AL, AR, CA, CT, FL, GA, HI, IL, KS, LA, ME, NJ, MN, MO, MS, NM, NY, NC, ND, RI, TN, UT, VA, WV, WI

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col (a) through col (c))
		WALTON GOLF TOURN. (event type)	ALUMNI GOLF OUTING (event type)	1 (total number)	
1	Gross receipts . . .	93,138	77,695	34,465	205,298
2	Less Contributions . . .				
3	Gross income (line 1 minus line 2) . . .	93,138	77,695	34,465	205,298
4	Cash prizes . . .				
5	Noncash prizes . . .	5,635	9,375	2,982	17,992
6	Rent/facility costs . . .	10,000	8,312	12,000	30,312
7	Food and beverages . .	14,298	17,968	5,245	37,511
8	Entertainment . . .				
9	Other direct expenses .	439	210		649
10	Direct expense summary Add lines 4 through 9 in column (d)				(86,464) ►
11	Net income summary Subtract line 10 from line 3, column (d)				118,834 ►

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))
1	Gross revenue				
2	Cash prizes				
3	Non-cash prizes				
4	Rent/facility costs				
5	Other direct expenses . .				
6	Volunteer labor	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	
7	Direct expense summary Add lines 2 through 5 in column (d)				►
8	Net gaming income summary Subtract line 7 from line 1, column (d)				►

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? Yes No
b If "No," explain _____

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

b If "Yes," explain _____

Does the organization operate gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in

13a	%
13b	%

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

Name ► _____

Address ► _____

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

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____

c If "Yes," enter name and address of the third party

Name ► _____

Address ► _____

16 Gaming manager information

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

Director/officer

Employee

Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Part IV Supplemental Information. 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).

Return Reference	Explanation
SCHEDULE G, PART I, LINE 2B, COLUMN (V)	ADVANCEMENT SERVICES (ROYALL) WAS HIRED TO HELP ADVANCE OUR ANNUAL GIVING FUNDRAISING THE EMPHASIS OF THE INITIATIVE WAS TO INCREASE ALUMNI PARTICIPATION THROUGH ACQUISITION OF NEW ALUMNI DONORS THE COMPANY CREATED AND MANAGED OUR CALENDAR YEAR END AND FISCAL YEAR END SOLICITATIONS THEY MADE A MAJOR ERROR BY SOLICITING A NUMBER OF OUR PRESIDENT'S COUNCIL DONORS THROUGH THE CALENDAR YEAR END SOLICITATION THEIR EFFORTS TO INCREASE THE NUMBER OF NEW ALUMNI DONORS TO RMU FELL SHORT WE TERMINATED THEIR INVOLVEMENT AT THE END OF FISCAL YEAR 13/14 WE DID GAIN VALUABLE ANALYSIS AND INFORMATION PERTAINING TO CONSECUTIVE GIVING BY ALUMNI, FIRST TIME DONOR RECOGNITION, RENEWAL RATES FROM CONSECUTIVE DONORS AND APPROPRIATE ALUMNI SEGMENTS TO TARGET WE HAVE BEEN ABLE TO UTILIZE THIS INFORMATION IN OUR CURRENT ANNUAL FUNDRAISING STRATEGIES FOR FISCAL YEAR 14/15 WE REQUESTED A REFUND FROM ROYALL FOR THEIR MISTAKE AND THE POOR RESULTS THIS REQUEST WAS DENIED WE SHARED ALL THIS INFORMATION WITH THE ADMISSIONS TEAM AT RMU AS THIS GROUP UTILIZES ROYALL FOR ENROLLMENT PURPOSES ADMISSIONS UTILIZED THIS INFORMATION TO SUCCESSFULLY NEGOTIATE A TWO (2) YEAR CONTRACT FOR THE USE OF A ROYALL TOOL, KNOWN AS DEPOSITIQ, AT NO COST TO RMU THIS TOOL ASSISTS ADMISSION OFFICES IN ACQUIRING ENROLLMENT DEPOSITS FROM STUDENTS AND/OR THEIR FAMILIES WHO INTEND TO ENROLL THE FEE FOR THIS TOOL IS \$30,000 PER YEAR RMU WILL SAVE \$60,000 OVER TWO YEARS AS A RESULT THIS "MAKE GOOD" OFFERED BY ROYALL AND ACCEPTED BY THE UNIVERSITY, MORE THAN SATISFIES THE DISCREPANCY BETWEEN THE AMOUNT OF MONEY WE SPENT ON ROYALL'S FUNDRAISING SERVICES AND THE DOLLARS RAISED

**Schedule I
(Form 990)****Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**

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

► Attach to Form 990

► Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.**2013****Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

Name of the organization

ROBERT MORRIS UNIVERSITY 5-31-14

Employer identification number

25-1120678

Part I General Information on Grants and Assistance

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

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

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) NEED 332 FIFTH AVENUE PITTSBURGH, PA 15222	25-6070821	501(C)(3)	43,400	0			FINANCIAL AID TO MINORITY STUDENTS

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

3 Enter total number of other organizations listed in the line 1 table ► 0

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
 Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) INTERNAL SCHOLARSHIPS & GRANTS	3403	34,066,463	0		
(2) EXTERNAL SCHOLARSHIPS & GRANTS	251	514,284	0		

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
PART I, LINE 2	GRANTS (FEDERAL/STATE) PASSED THROUGH TO STUDENTS ARE MONITORED USING OUR INTERNAL APPLICATION (POWERFAIDS), THE STATE (PHEAA) AND FEDERAL (COD - COMMON ORIGINATION AND DISBURSEMENT) ELECTRONIC SYSTEMS. A VALIDATION OF RECORDS AMONG ALL THREE SYSTEMS IS CONDUCTED PERIODICALLY THROUGHOUT THE ACADEMIC YEAR AND FOR SEMESTER END RECONCILIATIONS. THOSE SYSTEMS VERIFY THE CRITERIA FOR THE GRANTS HAVE BEEN MET AND THE DOLLAR AMOUNTS RECEIVED HAVE BEEN DISSTIBUTED APPROPRIATELY

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

OMB No 1545-0047

2013**Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceFor 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.► Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.Name of the organization
ROBERT MORRIS UNIVERSITY 5-31-14

Employer identification number

25-1120678

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 checked="" 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 checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

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

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization**a** Receive a severance payment or change-of-control payment?**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?**c** Participate in, or receive payment from, an equity-based compensation arrangement?

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

Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of**a** The organization?**b** Any related organization?

If "Yes," to line 5a or 5b, describe in Part III

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of**a** The organization?**b** Any related organization?

If "Yes," to line 6a or 6b, describe in Part III

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

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

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				
See Additional Data Table							

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINE 1A	IN THE ABSENCE OF A RESIDENCE ON CAMPUS, THE UNIVERSITY PRESIDENT IS REQUIRED TO LIVE IN A UNIVERSITY-LEASED HOUSE IN CLOSE PROXIMITY TO CAMPUS. THE UNIVERSITY PRESIDENT, SENIOR VP OF INSTITUTIONAL ADVANCEMENT, SENIOR VP OF BUSINESS AFFAIRS AND VP OF DEVELOPMENT HAVE SOCIAL CLUB AND/OR COUNTRY CLUB MEMBERSHIPS FOR ENTERTAINMENT OF BUSINESS PARTNERS, DONORS, AND POTENTIAL DONORS, THE UNIVERSITY PAYS THE MEMBERSHIP DUES ON BEHALF OF THESE EMPLOYEES. THERE ARE ALSO OCCASIONAL BOARD RETREATS WHERE SPOUSES OF TRUSTEES AND EXECUTIVE MANAGEMENT ARE INVITED TO PARTICIPATE IN SELECT BUSINESS/SOCIAL FUNCTIONS.
PART I, LINE 7	CERTAIN EMPLOYEES HAVE ANNUAL EXECUTIVE HOLDBACK AGREEMENTS WHEREBY A PERCENTAGE OF COMPENSATION IS WITHHELD AND PAID OUT CONTINGENT UPON SUCCESSFUL PERFORMANCE AFTER THE END OF THE FISCAL YEAR.

Additional Data

Software ID:
Software Version:
EIN: 25-1120678
Name: ROBERT MORRIS UNIVERSITY 5-31-14

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
GREGORY G DELL'OMO PRESIDENT	(i) 371,822 (ii) 0	112,500 0	22,119 0	23,970 0	72,577 0	602,988 0	0 0
DAN W KIENER SR VP BUSINESS AFFAIRS	(i) 253,159 (ii) 0	65,000 0	7,024 0	23,970 0	26,004 0	375,157 0	0 0
DAVID L JAMISON PROVOST, SR VP ACAD	(i) 220,956 (ii) 0	52,546 0	8,798 0	21,123 0	18,852 0	322,275 0	0 0
JAY T CARSON SR VP INSITUITION ADV	(i) 212,342 (ii) 0	51,324 0	8,845 0	20,632 0	31,688 0	324,831 0	0 0
JEFFREY A LISTWAK VP FINANCIAL OPERATIONS	(i) 179,799 (ii) 0	27,961 0	4,126 0	17,610 0	22,051 0	251,547 0	0 0
PETER K FAIX VP HUMAN RESOURCES	(i) 180,736 (ii) 0	27,318 0	4,432 0	17,205 0	16,807 0	246,498 0	0 0
JOHN M BEEHLER DEAN, SCHOOL OF BUSINESS	(i) 264,086 (ii) 0	0 0	1,144 0	21,953 0	25,350 0	312,533 0	0 0
WENDY C BECKEMEYER VP ENROLLMENT	(i) 184,963 (ii) 0	28,501 0	4,055 0	17,950 0	21,407 0	256,876 0	0 0
DERYA A JACOBS VICE PRESIDENT AND SR VICE PROVOST	(i) 204,686 (ii) 0	21,008 0	4,649 0	19,846 0	19,003 0	269,192 0	0 0
ELLEN G WIECKOWSKI VP OF INFO TECHNOLOGY	(i) 161,939 (ii) 0	25,319 0	3,995 0	15,946 0	12,377 0	219,576 0	0 0
JOHN MICHALENKO VP STUDENT LIFE	(i) 154,376 (ii) 0	23,186 0	3,984 0	15,252 0	22,391 0	219,189 0	0 0
MARY ANN RAFOTH DEAN EDU AND SOC SCI	(i) 164,322 (ii) 0	0 0	4,920 0	15,718 0	2,886 0	187,846 0	0 0
PERRY FROOFNER VP FOR FACILITIES	(i) 172,113 (ii) 0	26,250 0	5,254 0	16,532 0	18,852 0	239,001 0	0 0
ANDREW TOOLE HEAD BASKETBALL COACH	(i) 182,826 (ii) 0	75,154 0	5,263 0	16,730 0	15,115 0	295,088 0	0 0
DAVID R MAJKA VICE PROVOST	(i) 120,460 (ii) 0	5,000 0	62,325 0	9,428 0	140 0	197,353 0	0 0
DARCY B TANNEHILL VP ONLINE	(i) 169,120 (ii) 0	25,461 0	4,188 0	16,035 0	7,093 0	221,897 0	0 0
FRANK FLANEGIN PROFESSOR OF FINANCE	(i) 156,251 (ii) 0	6,525 0	20,943 0	15,100 0	18,901 0	217,720 0	0 0
LYNDA J DAVIDSON PROFESSOR OF NURSING	(i) 198,571 (ii) 0	0 0	3,779 0	14,263 0	4,351 0	220,964 0	0 0
SIDNEY ZONN VP & GEN COUNSEL, SECT	(i) 122,200 (ii) 0	0 0	544 0	11,805 0	7,269 0	141,818 0	0 0

**Schedule K
(Form 990)****Supplemental Information on Tax Exempt Bonds****2013**

► 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.
 ► Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

**Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceName of the organization
ROBERT MORRIS UNIVERSITY 5-31-14Employer identification number
25-1120678**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728REG0	04-01-2006	1,270,000	REFINANCE 96 BONDS		X		X		X
B	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728REH8	04-01-2006	8,410,000	REFINANCE 96 BONDS		X		X		X
C	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RFR5	08-01-2008	380,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
D	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RFT1	08-01-2008	820,000	CAMPUS BUILDING CONSTRUCTION		X		X		X

Part II Proceeds

			A	B	C	D
1	Amount of bonds retired					
2	Amount of bonds legally defeased					
3	Total proceeds of issue	1,270,000	8,410,000	380,000	820,000	
4	Gross proceeds in reserve funds	120,570	798,419	28,196	60,844	
5	Capitalized interest from proceeds					
6	Proceeds in refunding escrows					
7	Issuance costs from proceeds	10,310	68,275	2,591	5,591	
8	Credit enhancement from proceeds					
9	Working capital expenditures from proceeds					
10	Capital expenditures from proceeds	1,139,120	7,543,307	349,213	753,565	
11	Other spent proceeds					
12	Other unspent proceeds					
13	Year of substantial completion	1997	1997	2009	2009	
		Yes	No	Yes	No	Yes
		X		X		X
14	Were the bonds issued as part of a current refunding issue?					
15	Were the bonds issued as part of an advance refunding issue?		X		X	
16	Has the final allocation of proceeds been made?	X		X		X
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X

Part III Private Business Use

		A		B		C		D	
		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?		X		X		X		X
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X		X		X		X

Part III Private Business Use (Continued)

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

Part IV Arbitrage

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

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
	X		X			X		X
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?	WESTLE		WESTLE					
b Name of provider	WESTLE		WESTLE					
c Term of GIC	20 00000000000000		20 00000000000000					
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?	X		X					
6 Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
7 Has the organization established written procedures to monitor the requirements of section 148?		X		X		X		X

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
	X		X		X		X	
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?								

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

**Schedule K
(Form 990)****2013****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.
 ► Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

**Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceName of the organization
ROBERT MORRIS UNIVERSITY 5-31-14Employer identification number
25-1120678**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RFW4	08-01-2008	7,500,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
B	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RFX2	08-01-2008	11,945,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
C	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RGF0	06-17-2010	270,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
D	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RGG8	06-17-2010	280,000	CAMPUS BUILDING CONSTRUCTION		X		X		X

Part II Proceeds

			A	B	C	D
1	Amount of bonds retired					
2	Amount of bonds legally defeased					
3	Total proceeds of issue		7,500,000	11,945,000	270,000	280,000
4	Gross proceeds in reserve funds		556,500	886,319	18,621	19,310
5	Capitalized interest from proceeds					
6	Proceeds in refunding escrows					
7	Issuance costs from proceeds		51,136	81,443	2,291	2,376
8	Credit enhancement from proceeds					
9	Working capital expenditures from proceeds					
10	Capital expenditures from proceeds		6,892,364	10,977,238	249,089	258,314
11	Other spent proceeds					
12	Other unspent proceeds					
13	Year of substantial completion		2009	2009	2011	2011
			Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?		X		X	
15	Were the bonds issued as part of an advance refunding issue?		X		X	
16	Has the final allocation of proceeds been made?		X		X	
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?		X		X	

Part III Private Business Use

			A	B	C	D
			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?		X		X	
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X		X	

Part III Private Business Use (Continued)

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

Part IV Arbitrage

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

Part IV Arbitrage (Continued)

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

Part V Procedures To Undertake Corrective Action

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

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

**Schedule K
(Form 990)****Supplemental Information on Tax Exempt Bonds****2013****Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

► 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.
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Name of the organization
ROBERT MORRIS UNIVERSITY 5-31-14

Employer identification number
25-1120678

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RGH6	06-17-2010	290,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
B	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RGJ2	06-17-2010	305,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
C	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RGK9	06-17-2010	320,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
D	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RGL7	06-17-2010	335,000	CAMPUS BUILDING CONSTRUCTION		X		X		X

Part II Proceeds

			A	B	C	D
			1	2	3	4
1	Amount of bonds retired					
2	Amount of bonds legally defeased					
3	Total proceeds of issue	290,000	305,000	320,000	335,000	
4	Gross proceeds in reserve funds	20,000	21,034	22,069	23,103	
5	Capitalized interest from proceeds					
6	Proceeds in refunding escrows					
7	Issuance costs from proceeds	2,461	2,588	2,715	2,842	
8	Credit enhancement from proceeds					
9	Working capital expenditures from proceeds					
10	Capital expenditures from proceeds	267,540	281,378	295,216	309,054	
11	Other spent proceeds					
12	Other unspent proceeds					
13	Year of substantial completion	2011	2011	2011	2011	
		Yes	No	Yes	No	Yes
			X		X	
14	Were the bonds issued as part of a current refunding issue?		X		X	
15	Were the bonds issued as part of an advance refunding issue?		X		X	
16	Has the final allocation of proceeds been made?	X		X		X
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X

Part III Private Business Use

		A		B		C		D	
		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?		X		X		X		X
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X		X		X		X

Part III Private Business Use (Continued)

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

Part IV Arbitrage

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

Part IV Arbitrage (Continued)

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

Part V Procedures To Undertake Corrective Action

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

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

**Schedule K
(Form 990)****Supplemental Information on Tax Exempt Bonds****2013****Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

► Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
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Name of the organization
ROBERT MORRIS UNIVERSITY 5-31-14

Employer identification number
25-1120678

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RGM5	06-17-2010	350,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
B	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RGN3	06-17-2010	4,775,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
C	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425298	01728RGP8	06-17-2010	8,365,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
D	MOON INDUSTRIAL DEVELOPMENT AUTH	25-1398575		08-29-2003	9,100,000	CAMPUS BUILDING & GROUNDS CONST		X		X		X

Part II Proceeds

			A	B	C	D
			1	2	3	4
1	Amount of bonds retired					
2	Amount of bonds legally defeased					
3	Total proceeds of issue	350,000	4,775,000	8,365,000	9,100,000	
4	Gross proceeds in reserve funds	24,138	329,307	576,891		
5	Capitalized interest from proceeds					
6	Proceeds in refunding escrows					
7	Issuance costs from proceeds	2,970	40,515	70,976	177,596	
8	Credit enhancement from proceeds					
9	Working capital expenditures from proceeds					
10	Capital expenditures from proceeds	322,893	4,405,178	7,717,133	8,922,404	
11	Other spent proceeds					
12	Other unspent proceeds					
13	Year of substantial completion	2011	2011	2011	2004	
		Yes	No	Yes	No	Yes
			X		X	
14	Were the bonds issued as part of a current refunding issue?		X		X	
15	Were the bonds issued as part of an advance refunding issue?		X		X	
16	Has the final allocation of proceeds been made?	X		X		X
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X

Part III Private Business Use

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

Part III Private Business Use (Continued)

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

Part IV Arbitrage

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

Part IV Arbitrage (Continued)

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

Part V Procedures To Undertake Corrective Action

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

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

**Schedule K
(Form 990)****Supplemental Information on Tax Exempt Bonds****2013****Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

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 ► Attach to Form 990. ► See separate instructions.
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Name of the organization
ROBERT MORRIS UNIVERSITY 5-31-14Employer identification number
25-1120678**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	MOON INDUSTRIAL DEVELOPMENT AUTH	25-1398575		01-09-2004	3,100,000	CAMPUS BUILDING & GROUNDS CONST		X		X		X
B	MCCANDLESS INDUSTRIAL DEV AUTH	25-1349346		04-22-2005	10,000,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
C	WILKINS AREA INDUSTRIAL DEVELOPMENT AUTH			12-29-2011	6,500,000	CAMPUS BUILDING & GROUNDS CONST		X		X		X
D	WILKINS AREA INDUSTRIAL DEVELOPMENT AUTH			01-04-2012	8,500,000	CAMPUS BUILDING & GROUNDS CONST		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue	3,100,000	10,000,000	6,500,000	8,500,000
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	60,500	107,900	123,358	66,936
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	3,039,500	9,892,100	6,376,642	8,433,064
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion	2004	2006	2012	2012
		Yes	No	Yes	No
			X		X
14	Were the bonds issued as part of a current refunding issue?		X		X
15	Were the bonds issued as part of an advance refunding issue?		X		X
16	Has the final allocation of proceeds been made?	X		X	
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X	

Part III Private Business Use

		A		B		C		D	
		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?		X		X		X		X
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X		X		X		X

Part III Private Business Use (Continued)

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

Part IV Arbitrage

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

Part IV Arbitrage (Continued)

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

Part V Procedures To Undertake Corrective Action

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

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.
► Information about Schedule L (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

Name of the organization
ROBERT MORRIS UNIVERSITY 5-31-14

Employer identification number

25-1120678

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	Yes	No

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

Part II Loans to and/or From Interested Persons.

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

Part III Grants or Assistance Benefitting Interested Persons.

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

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) JEFFREY BROADHURST	TRUSTEE	8,619,203	FOOD SERVICE MR BROADHURST IS PART OWNER AND AN OFFICER OF PARKHURST DINING SERVICES, INC WHICH PROVIDES THE CAMPUS FOOD/MEAL PLAN AND RELATED SERVICES		No
(2) JULIANNE MICHALENKO	FAMILY OF KEY EMPLOYEE	34,421	EMPLOYMENT		No
(3) POLLY DELL'OMO	FAMILY OF OFFICER	17,789	EMPLOYMENT		No
(4)					No
(5)					No
(6)					No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference

Explanation

SCHEDULE M
(Form 990)

Noncash Contributions

OMB No 1545-0047

2013

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service►Complete if the organizations answered "Yes" on Form
990, Part IV, lines 29 or 30.

► Attach to Form 990.

►Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.Name of the organization
ROBERT MORRIS UNIVERSITY 5-31-14

Employer identification number

25-1120678

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				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	3	86,433	MARKET PRICE
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	X	1	6,000	OPINIONS OF EXPERTS
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (_____)				
26 Other ► (_____)				
27 Other ► (_____)				
28 Other ► (_____)				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement		29		0

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a	No
b If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31	Yes
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a	No
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. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
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Schedule M (Form 990) (2013)

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ****Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.****► Attach to Form 990 or 990-EZ.****► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.****2013****Open to Public
Inspection**

Name of the organization

ROBERT MORRIS UNIVERSITY 5-31-14

Employer identification number

25-1120678

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	THE FORM IS COMPLETED BY THE ACCOUNTING STAFF/CHIEF ACCOUNTING OFFICER AND CONTROLLER'S GROUP AND IS REVIEWED IN DETAIL BY BOTH THE CHIEF ACCOUNTING OFFICER AND CONTROLLER AND THE VP OF FINANCE. ANOTHER INTERNAL REVIEW IS CONDUCTED BY THE GENERAL COUNSEL, SENIOR VP AND THE PRESIDENT OF THE UNIVERSITY. THE RETURN IS THEN REVIEWED AND APPROVED BY THE AUDIT AND RISK COMMITTEE WITH A COPY PROVIDED TO THE FULL BOARD OF TRUSTEES PRIOR TO FILING

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	TRUSTEES- THE POLICY IS DISCUSSED ANNUALLY AT A BOARD OF TRUSTEE MEETING AND THE POLICY AND DISCLOSURE STATEMENTS ARE MAILED TO EACH TRUSTEE SHORTLY AFTER THE REVIEW ANY TRUSTEES NOT RETURNING THEIR DISCLOSURES ARE CONTACTED A SECOND TIME WITH A REQUEST TO COMPLETE THE DISCLOSURE RESPONSES ARE SENT TO THE UNIVERSITY'S GENERAL COUNSEL AND EVALUATED FOR POTENTIAL CONFLICTS OF INTEREST CONFLICTS ARE HANDLED IN ACCORDANCE WITH OUR CONFLICT OF INTEREST POLICY FOR TRUSTEES, AND THE TRUSTEE SHALL REMOVE THEMSELVES FROM ANY DISCUSSIONS OR VOTING PERTAINING TO THEIR CONFLICT EMPLOYEES- OFFICERS AND KEY EMPLOYEES ARE IDENTIFIED ANNUALLY SHORTLY AFTER EACH CALENDAR YEAR END WHEN W-2 WAGE AMOUNTS ARE CALCULATED AND KEY EMPLOYEES CAN BE IDENTIFIED EACH OFFICER AND KEY EMPLOYEE IS CONTACTED INDIVIDUALLY REFERENCING THE OFFICER AND KEY EMPLOYEE CONFLICT OF INTEREST PORTION OF THE POLICY OF ETHICAL PRACTICES A COPY OF THE OFFICER AND KEY EMPLOYEE CONFLICT OF INTEREST FORM IS SENT TO THAT GROUP WITH A REQUEST TO COMPLETE AND SEND RESPONSES TO THE CHIEF ACCOUNTING OFFICER AND CONTROLLER SHE AND THE DIRECTOR OF INTERNAL AUDIT REVIEW AND EVALUATE THE RESPONSES EXCEPTIONS ARE DISCLOSED TO THE EXECUTIVE COMMITTEE OF THE BOARD

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	ALL SALARY INCREASES AND COMPENSATION PAYMENTS MUST HAVE TWO LEVELS OF APPROVAL IF TWO LEVELS OF APPROVAL ARE NOT AVAILABLE INTERNALLY, THE COMPENSATION COMMITTEE MEETS ANNUALLY (OR MORE FREQUENTLY IF NEEDED FOR NEW EMPLOYEES OR OUT OF CYCLE AMENDMENTS TO EXISTING ARRANGEMENTS) TO APPROVE IN ADVANCE ANY PAYMENTS ON OCCASION THESE DISCUSSIONS COULD BE THROUGH ELECTRONIC COMMUNICATIONS TO INCLUDE EMAIL AND VIDEO CONFERENCING THE COMMITTEE WILL ONLY HAVE MEMBERS WITHOUT A CONFLICT OF INTEREST WITH RESPECT TO THE COMPENSATION ARRANGEMENTS BEING DISCUSSED THE COMMITTEE CONSIDERS DUTIES AND EXTERNAL BENCHMARK DATA TO CONSIDER WAGES AND BENEFITS, INCLUDING NON-STANDARD FRINGES, AND WILL CONTEMPORANEOUSLY DOCUMENT IN WRITING HOW ITS DECISIONS WERE REACHED (INCLUDING DATE, TERMS, DATA USED, MEMBERS OF COMMITTEE PRESENT AND VOTING, AND THE RECUSAL OF ANY MEMBERS DUE TO A CONFLICT AND NATURE OF THE CONFLICT)

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	OUR FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST

Return Reference	Explanation
FORM 990, PART IX, LINE 11G	FOOD SERVICE PROGRAM SERVICE EXPENSES 6,781,528 MANAGEMENT AND GENERAL EXPENSES 179,295 FUNDRAISING EXPENSES 239,780 TOTAL EXPENSES 7,200,603 HOLIDAY INN PURCHASED SERVICES PROGRAM SERVICE EXPENSES 613,359 MANAGEMENT AND GENERAL EXPENSES 16,216 FUNDRAISING EXPENSES 21,687 TOTAL EXPENSES 651,262 SERVICE CONTRACTS PROGRAM SERVICE EXPENSES 4,072,142 MANAGEMENT AND GENERAL EXPENSES 107,662 FUNDRAISING EXPENSES 143,982 TOTAL EXPENSES 4,323,786 CONSULTING AND PURCHASED SERVICES PROGRAM SERVICE EXPENSES 2,995,320 MANAGEMENT AND GENERAL EXPENSES 79,192 FUNDRAISING EXPENSES 105,908 TOTAL EXPENSES 3,180,420 REPAIRS AND MAINTENANCE PROGRAM SERVICE EXPENSES 1,559,351 MANAGEMENT AND GENERAL EXPENSES 41,227 FUNDRAISING EXPENSES 55,135 TOTAL EXPENSES 1,655,713 OFFICIALS AND SCOREKEEPERS PROGRAM SERVICE EXPENSES 491,228 MANAGEMENT AND GENERAL EXPENSES 12,987 FUNDRAISING EXPENSES 17,369 TOTAL EXPENSES 521,584 OTHER BUSINESS EXPENSES PROGRAM SERVICE EXPENSES 381,293 MANAGEMENT AND GENERAL EXPENSES 10,084 FUNDRAISING EXPENSES 13,480 TOTAL EXPENSES 404,857 PRINTING AND PRINT MATERIALS PROGRAM SERVICE EXPENSES 76,949 MANAGEMENT AND GENERAL EXPENSES 2,034 FUNDRAISING EXPENSES 2,721 TOTAL EXPENSES 81,704

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
ROBERT MORRIS UNIVERSITY 5-31-1

Employer identification number

25-1120678

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, Line 33.

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

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

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

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

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

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

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

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

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

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

Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on 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.

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
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Schedule R (Form 990) 2013