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Form 990

## Return of Organization Exempt From Income Tax

2013

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

Open to Public Inspection

► 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](http://www.irs.gov/form990)

## A For the 2013 calendar year, or tax year beginning 07-01-2013, 2013, and ending 06-30-2014

B Check if applicable	C Name of organization OTTERBEIN UNIVERSITY		D Employer identification number 31-4379532
<input type="checkbox"/> Address change	Doing Business As		
<input type="checkbox"/> Name change			
<input type="checkbox"/> Initial return	Number and street (or P O box if mail is not delivered to street address)	Room/suite	E Telephone number (614) 823-1354
<input type="checkbox"/> Terminated			
<input type="checkbox"/> Amended return	City or town, state or province, country, and ZIP or foreign postal code Westerville, OH 43081		
<input type="checkbox"/> Application pending			G Gross receipts \$ 175,967,560

F Name and address of principal officer KATHY A KRENDL 1 South Grove Street Westerville, OH 43081		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number ►
J Website: ► <a href="http://WWW.OTTERBEIN.EDU">WWW.OTTERBEIN.EDU</a>		

K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►	L Year of formation 1847	M State of legal domicile OH
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## Part I Summary

1 Briefly describe the organization's mission or most significant activities OTTERBEIN UNIVERSITY IS A PRIVATE, CHURCH-RELATED, COEDUCATIONAL UNIVERSITY THAT SPONSORS TRADITIONAL AND CONTINUING EDUCATION PROGRAMS OF LIBERAL ARTS AND PROFESSIONAL EDUCATION	
2 Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets	
3 Number of voting members of the governing body (Part VI, line 1a) . . . . .	3 23
4 Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	4 18
5 Total number of individuals employed in calendar year 2013 (Part V, line 2a) . . . . .	5 1,930
6 Total number of volunteers (estimate if necessary) . . . . .	6 319
7a Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	7a -59,435
b Net unrelated business taxable income from Form 990-T, line 34 . . . . .	7b -76,825

8 Contributions and grants (Part VIII, line 1h) . . . . .	Prior Year 5,881,279	Current Year 5,206,312
9 Program service revenue (Part VIII, line 2g) . . . . .	87,870,032	88,424,418
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	1,289,165	17,133,282
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	930,496	498,836
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	95,970,972	111,262,848

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .	30,216,283	31,095,296
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)	37,710,062	39,685,664
16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	134,921	137,280
b Total fundraising expenses (Part IX, column (D), line 25) ► 1,738,642		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) . . . . .	23,746,302	24,576,140
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	91,807,568	95,494,380
19 Revenue less expenses Subtract line 18 from line 12 . . . . .	4,163,404	15,768,468

20 Total assets (Part X, line 16) . . . . .	Beginning of Current Year 214,733,883	End of Year 225,879,043
21 Total liabilities (Part X, line 26) . . . . .	51,137,423	49,973,441
22 Net assets or fund balances Subtract line 21 from line 20 . . . . .	163,596,460	175,905,602

Sign Here	***** Signature of officer KATHY A KRENDL PRESIDENT Type or print name and title	2015-05-07 Date
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Paid Preparer Use Only	Print/Type preparer's name Rachel Spurlock	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00520729
	Firm's name ► CROWE HORWATH LLP			Firm's EIN ►	
	Firm's address ► 10 WEST BROAD STREET SUITE 1700 COLUMBUS, OH 432153713			Phone no (614) 469-0001	

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

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

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

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

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

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

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

Yes  No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

Yes  No

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

**4a** (Code ) (Expenses \$ 83,752,245 including grants of \$ 31,095,296 ) (Revenue \$ 88,781,390 )

OTTERBEIN UNIVERSITY'S COMMITMENT IS TO THE LIBERAL ARTS AS THE BASE OF ALL LEARNING THREE FEATURES CREATE A DISTINCTIVE LEARNING CULTURE 1) FROM OUR FOUNDING OTTERBEIN HAS BEEN INTENTIONALLY INCLUSIVE OF WOMEN AND PERSONS OF COLOR, 2) OTTERBEIN'S GOVERNANCE SYSTEM INCLUDES STUDENTS AND FACULTY IN DECISION-MAKING THROUGH A SINGLE COLLEGE SENATE, AND 3) INTERDISCIPLINARY EXPERIENCES THROUGH INTEGRATIVE STUDIES (STUDY OF WORLD CULTURE TO UNDERSTAND HUMAN NATURE AND OUR PLACE IN THE UNIVERSE) AND THE SENIOR YEAR EXPERIENCE (CONNECTING MAJORS TO AN INTERDISCIPLINARY EXPERIENCE) THE AUTUMN TERM ENROLLMENT FOR 2013-2014 WAS 2,919, CONSISTING OF 2,479 UNDERGRADUATE STUDENTS AND 440 GRADUATE STUDENTS 525 STUDENTS RECEIVED BACHELORS DEGREES AND 100 RECEIVED MASTERS DEGREES IN 2013-2014 THE UNIVERSITY BELIEVES THAT LIVING ON CAMPUS SUPPORTS THE MISSION OF EDUCATING THE WHOLE PERSON BY PROVIDING STUDENTS WITH OPPORTUNITIES TO BUILD RELATIONSHIPS WITH PEOPLE FROM DIVERSE BACKGROUNDS AND TO ACTIVELY PARTICIPATE IN CAMPUS LIFE (CONTINUED IN SCHEDULE O)

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

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

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

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

**4e Total program service expenses ►** 83,752,245

**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 X

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

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

21	Did the organization report more than \$5,000 of grants 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	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? 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)	28a	No	
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	Yes	
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c	No	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	29	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30	No	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	31	No	
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	32	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	33	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	34	Yes	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	35a	No	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35b	No	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	36	No	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	37	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	38	Yes	
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O			

**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
<b>1a</b> Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . .	<b>1a</b> 4,148		
<b>b</b> Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	<b>1b</b> 0		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . .		<b>1c</b> Yes	
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . .	<b>2a</b> 1,930		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		<b>2b</b> Yes	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . .		<b>3a</b> Yes	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . . .		<b>3b</b> Yes	
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . .		<b>4a</b> No	
<b>b</b> If "Yes," enter the name of the foreign country ► See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .		<b>5a</b> No	
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<b>5b</b> No	
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . .		<b>5c</b>	
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .		<b>6a</b> No	
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . .		<b>6b</b>	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		<b>7a</b> No	
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . .		<b>7b</b>	
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . .		<b>7c</b> Yes	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . .		<b>7d</b> 4	
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . .		<b>7e</b> No	
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . .		<b>7f</b> No	
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .		<b>7g</b>	
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . .		<b>7h</b>	
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . .		<b>8</b>	
<b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . .		<b>9a</b>	
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		<b>9b</b>	
<b>a</b> Did the organization make any taxable distributions under section 4966? . . .			
<b>b</b> Did the organization make a distribution to a donor, donor advisor, or related person? . . .			
<b>10 Section 501(c)(7) organizations.</b> Enter			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . .	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter			
<b>a</b> Gross income from members or shareholders . . .	<b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . .	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . .		<b>12a</b>	
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . .	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O		<b>13a</b>	
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . .	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand . . .	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . .		<b>14a</b>	No
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . .		<b>14b</b>	

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

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

### Section A. Governing Body and Management

			Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	<b>1a</b>	23		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent	<b>1b</b>	18		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	<b>2</b>		No	
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	<b>3</b>		No	
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>		No	
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>		No	
<b>6</b> Did the organization have members or stockholders?	<b>6</b>		No	
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	<b>7a</b>		No	
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>		No	
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	<b>8a</b>	Yes		
<b>a</b> The governing body?	<b>8b</b>	No		
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>9</b>	No		
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O				

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

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

### Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed
- 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply
  Own website  Another's website  Upon request  Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization
 

Anne Krieger 1 South Grove St  
Westerville, OH 430812006 (614) 823-1040

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

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

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

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099- MISC)	(E) Reportable compensation from related organizations (W-2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Office	Key employee	Highest compensated	Former			
(1) ALEC WIGHTMAN SECRETARY	2 00	X		X				0	0	0
(2) CHERYL L HERBERT ASST SECRETARY	2 00	X		X				0	0	0
(3) KATHY A KRENDL PRESIDENT OF THE UNIVERSITY	50 00	X		X				317,300	0	79,528
(4) MARK R THRESHER CHAIRMAN	2 00	X		X				0	0	0
(5) PEGGY M RUHLIN VICE CHAIRMAN	2 00	X		X				0	0	0
(6) WILLIAM E HARRELL JR VICE CHAIRMAN	2 00	X		X				0	0	0
(7) AL WATERHOUSE TRUSTEE	2 00	X						0	0	0
(8) BRUCE MANDEVILLE TRUSTEE AND PROFESSOR	50 00	X						61,477	0	13,389
(9) CHRISTINA KIRK TRUSTEE AND PROFESSOR	50 00	X						78,310	0	25,775
(10) CHRISTOPHER KAISER TRUSTEE	2 00	X						0	0	0
(11) DAVID FISHER TRUSTEE	2 00	X						0	0	0
(12) DEBORAH E CURRIN TRUSTEE	2 00	X						0	0	0
(13) JAMES RUTHERFORD TRUSTEE	2 00	X						0	0	0
(14) JOHN T HUSTON TRUSTEE	2 00	X						0	0	0
(15) JOSEPH IGNAT TRUSTEE	2 00	X						0	0	0
(16) KENT D STUCKEY TRUSTEE	2 00	X						0	0	0
(17) LARRY C BROWN TRUSTEE	2 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W- 2/1099- MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee Or director	Institutional Trustee	Office	Key employee or director	Highest compensated employee			
(18) LUIS M ALCALDE TRUSTEE	2 00	X					0	0	0
(19) MADELEINE HOLMES TRUSTEE AND STUDENT	2 00	X					1,465	0	0
(20) MARY F HALL TRUSTEE	2 00	X					0	0	0
(21) NEVALYN FRITSCHE-NEVIL TRUSTEE	2 00	X					0	0	0
(22) NICOLE SHERBAHN TRUSTEE AND STUDENT	2 00	X					1,201	0	0
(23) REBECCA PRINCEHORN TRUSTEE	2 00	X					0	0	0
(24) REBECCA VAZQUEZ SKILLINGS VP OF BUSINESS AFFAIRS	50 00			X			156,687	0	31,329
(25) BARBARA SCHAFFNER DEAN OF PROFESSIONAL STUDIES	50 00				X		138,094	0	14,122
(26) HEIDI TRACY VP FOR INSTITUTIONAL ADVANCEMENT	50 00				X		159,805	0	16,617
(27) JEFFERSON BLACKBURN SMITH VICE PRESIDENT OF ENROLLMENT MANAGEMENT	50 00				X		145,293	0	46,225
(28) ROBERT M GATTI VP FOR STUDENT AFFAIRS	50 00				X		147,429	0	33,304
(29) VICTORIA MCGILLIN PROVOST & VP OF ACAD AFFAIRS	50 00				X		152,178	0	24,332
<b>1b Sub-Total . . . . .</b>									
<b>c Total from continuation sheets to Part VII, Section A . . . . .</b>									
<b>d Total (add lines 1b and 1c) . . . . .</b>							1,359,239	0	284,621

**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 ►15

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
ABM JANITORIAL SERVICES 510 E WILSON BRIDGE RD WORTHINGTON OH 43085	CLEANING SERVICE	715,219
ELLUCIAN 4375 FAIR LAKES CT FAIRFAX VA 22030	REMOTE SOFTWARE HOSTING	430,364
TETRA TECH 661 ANDERSON DRIVE PITTSBURGH PA 15220	PROFESSIONAL SERVICES	426,199
OHIOHEALTHWORKHEALTH DEPT L-3234 COLUMBUS OH 432603234	HEALTHCARE SERVICES	154,609
RUFFALO CODY 65 KIRKWOOD NORTH ROAD SW CEDAR RAPIDS IA 524063018	PROFESSIONAL FUNDRAISING SERVICE	137,561

**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 ►7

**Part VIII Statement of Revenue**Check 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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b> Membership dues . . . . .	<b>1b</b>				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>	6,642			
	<b>d</b> Related organizations . . . . .	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>	1,425,323			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	3,774,347			
	<b>g</b> Noncash contributions included in lines 1a-1f \$		354,645			
	<b>h</b> <b>Total.</b> Add lines 1a-1f . . . . .		5,206,312			
<b>Program Service Revenue</b>	<b>2a</b> TUITION AND FEES	Business Code 900099	76,474,620	76,474,620		
	<b>b</b> RESIDENCE HALLS	721310	6,191,993	6,191,993		
	<b>c</b> DINING SERVICES	722210	4,689,300	4,689,300		
	<b>d</b> ORGANIZED ACTIVITIES	611710	113,071	113,071		
	<b>e</b> OTHER AUXILIARY SERVICES	611710	791,023	791,023		
	<b>f</b> All other program service revenue		164,411	164,411	0	0
	<b>g</b> <b>Total.</b> Add lines 2a-2f . . . . .		88,424,418			
	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		1,438,456		-71,650	1,510,106
<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .		498			498	
<b>5</b> Royalties . . . . .		0				
<b>6a</b> Gross rents	(I) Real 242,429					
<b>b</b> Less rental expenses	(II) Personal 112,780					
<b>c</b> Rental income or (loss)	129,649	0				
<b>d</b> Net rental income or (loss) . . . . .		129,649			129,649	
<b>7a</b> Gross amount from sales of assets other than inventory	(I) Securities 80,286,260					
<b>b</b> Less cost or other basis and sales expenses	(II) Other 64,591,932					
<b>c</b> Gain or (loss)	15,694,328	0				
<b>d</b> Net gain or (loss) . . . . .		15,694,328			15,694,328	
<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	a					
<b>b</b> Less direct expenses . . . . .	b					
<b>c</b> Net income or (loss) from fundraising events . . . . .		0				
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	a					
<b>b</b> Less direct expenses . . . . .	b					
<b>c</b> Net income or (loss) from gaming activities . . . . .		0				
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	a					
<b>b</b> Less cost of goods sold . . . . .	b					
<b>c</b> Net income or (loss) from sales of inventory . . . . .		0				
<b>Miscellaneous Revenue</b>		Business Code				
<b>11a</b> EXTERNAL PRINTING	611710	12,215		12,215		
<b>b</b> MISC	611710	356,972	356,972			
<b>c</b>		0				
<b>d</b> All other revenue . . . . .		0	0	0	0	
<b>e</b> <b>Total.</b> Add lines 11a-11d . . . . .		369,187				
<b>12</b> <b>Total revenue.</b> See Instructions . . . . .		111,262,848	88,781,390	-59,435	17,334,581	

**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 

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	7,000	7,000		
2 Grants and other assistance to individuals in the United States See Part IV, line 22	31,055,736	31,055,736		
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	32,560	32,560		
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees . . .	867,567	199,881	589,991	77,695
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	33,648	33,648		
7 Other salaries and wages	30,402,976	25,952,576	3,604,996	845,404
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . .	1,635,878	1,416,207	177,661	42,010
9 Other employee benefits . . .	4,587,289	3,089,565	1,433,584	64,140
10 Payroll taxes . . .	2,158,306	1,844,026	257,707	56,573
11 Fees for services (non-employees)				
a Management . . .	0			
b Legal . . .	187,811	44,121	143,690	
c Accounting . . .	84,507		84,507	
d Lobbying . . .	0			
e Professional fundraising services See Part IV, line 17	137,280			137,280
f Investment management fees . . .	131,445		131,445	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . .	8,152,941	7,407,279	633,689	111,973
12 Advertising and promotion . . .	534,342	80,280	435,230	18,832
13 Office expenses . . .	3,955,084	3,372,987	502,843	79,254
14 Information technology . . .	1,459,810	1,065,945	351,493	42,372
15 Royalties . .	0			
16 Occupancy . . .	1,629,266	720,685	760,953	147,628
17 Travel . . .	1,317,028	1,275,895	37,698	3,435
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . .	0			
19 Conferences, conventions, and meetings . . .	801,195	617,484	131,689	52,022
20 Interest . . .	1,713,875	1,670,180	43,695	
21 Payments to affiliates . . .	0			
22 Depreciation, depletion, and amortization . . .	3,704,574	3,348,536	297,586	58,452
23 Insurance . . .	682,678	464,949	217,729	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O )				
a BAD DEBTS & COLLECTIONS COSTS	220,012	52,705	167,307	
b SR SHOWCASE EXP	1,572			1,572
c				
d				
e All other expenses	0	0	0	0
<b>25 Total functional expenses.</b> Add lines 1 through 24e	95,494,380	83,752,245	10,003,493	1,738,642
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ► if following SOP 98-2 (ASC 958-720)	0			

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

		<b>(A)</b> Beginning of year	<b>(B)</b> End of year
<b>Assets</b>			
1	Cash—non-interest-bearing	561	<b>1</b> 400
2	Savings and temporary cash investments	21,281,426	<b>2</b> 24,676,384
3	Pledges and grants receivable, net	1,730,678	<b>3</b> 1,874,237
4	Accounts receivable, net	3,403,641	<b>4</b> 1,150,982
5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	0	<b>5</b> 0
6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L	0	<b>6</b> 0
7	Notes and loans receivable, net	3,117,936	<b>7</b> 2,946,167
8	Inventories for sale or use	8	
9	Prepaid expenses and deferred charges	1,136,196	<b>9</b> 1,198,982
10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b> 144,055,961	
b	Less accumulated depreciation	<b>10b</b> 55,035,757	89,953,969 <b>10c</b> 89,020,204
11	Investments—publicly traded securities	79,818,113	<b>11</b> 91,863,396
12	Investments—other securities See Part IV, line 11	11,180,990	<b>12</b> 9,869,129
13	Investments—program-related See Part IV, line 11	0	<b>13</b> 0
14	Intangible assets	14	
15	Other assets See Part IV, line 11	3,110,373	<b>15</b> 3,279,162
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	214,733,883	<b>16</b> 225,879,043
<b>Liabilities</b>			
17	Accounts payable and accrued expenses	6,061,138	<b>17</b> 7,086,504
18	Grants payable	18	
19	Deferred revenue	2,698,135	<b>19</b> 1,833,506
20	Tax-exempt bond liabilities	39,963,549	<b>20</b> 38,626,533
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	0	<b>22</b> 0
23	Secured mortgages and notes payable to unrelated third parties	23	
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	2,414,601	<b>25</b> 2,426,898
26	<b>Total liabilities.</b> Add lines 17 through 25	51,137,423	<b>26</b> 49,973,441
<b>Net Assets or Fund Balances</b>			
27	Unrestricted net assets	102,110,638	<b>27</b> 106,183,734
28	Temporarily restricted net assets	30,966,576	<b>28</b> 37,996,922
29	Permanently restricted net assets	30,519,246	<b>29</b> 31,724,946
<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
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	163,596,460	<b>33</b> 175,905,602
34	<b>Total liabilities and net assets/fund balances</b>	214,733,883	<b>34</b> 225,879,043

**Part XI Reconciliation of Net Assets**Check 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	111,262,848
2	Total expenses (must equal Part IX, column (A), line 25)	2	95,494,380
3	Revenue less expenses Subtract line 2 from line 1	3	15,768,468
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	163,596,460
5	Net unrealized gains (losses) on investments	5	-3,485,980
6	Donated services and use of facilities	6	0
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	26,654
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	175,905,602

**Part XII Financial Statements and Reporting**Check 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

**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](http://www.irs.gov/form990).

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

31-4379532

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

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

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E )
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II )
- 8  A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III )
- 10  An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h
  - a  Type I
  - b  Type II
  - c  Type III - Functionally integrated
  - d  Type III - Non-functionally integrated
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f  If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g  Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
  - (ii) A family member of a person described in (i) above?
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h  Provide the following information about the supported organization(s)

	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	
<b>Total</b>									

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 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")	6,088,032	3,472,104	6,524,704	5,881,279	5,206,312	27,172,431
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 <b>Total.</b> Add lines 1 through 3	6,088,032	3,472,104	6,524,704	5,881,279	5,206,312	27,172,431
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)						3,867,852
6 <b>Public support.</b> Subtract line 5 from line 4						23,304,579

**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	6,088,032	3,472,104	6,524,704	5,881,279	5,206,312	27,172,431
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,299,048	1,395,429	1,317,548	1,315,296	1,681,383	7,008,704
9 Net income from unrelated business activities, whether or not the business is regularly carried on	12,858	18,021	17,241	11,866	12,215	72,201
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	143,345	423,412	262,344	804,147	356,972	1,990,220
11 <b>Total support</b> (Add lines 7 through 10)						36,243,556
12 Gross receipts from related activities, etc (see instructions)					12	423,083,501
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ►						

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

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	64 300 %
15 Public support percentage for 2012 Schedule A, Part II, line 14	15	
16a <b>33 1/3% support test—2013.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization ►		
b <b>33 1/3% support test—2012.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization ►		
17a <b>10%-facts-and-circumstances test—2013.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ►		
b <b>10%-facts-and-circumstances test—2012.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ►		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ►		

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

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

**Section A. Public Support**

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

**Section B. Total Support**

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

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

15 Public support percentage for 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
<b>19a 33 1/3% support tests—2013.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization ►	
<b>b 33 1/3% support tests—2012.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization ►	
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►	

**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 A, Part II, Line 10, Other Income	DESCRIPTION - MISC INCOME , COLUMN A - 138412, COLUMN B - 163161, COLUMN C - 262344, COLUMN D - 372076, COLUMN E - 356972, COLUMN F - 1292965, DESCRIPTION - SPECIAL EVENT INCOME, COLUMN A - 4933, COLUMN B - 10251, COLUMN C - 0, COLUMN D - 5010, COLUMN E - 0, COLUMN F - 20194, DESCRIPTION - GVT SETTLEMENTS, COLUMN A - , COLUMN B - , COLUMN C - , COLUMN D - 427061, COLUMN E - , COLUMN F - 427061, DESCRIPTION - INSURANCE PROCEEDS, COLUMN A - , COLUMN B - 250000, COLUMN C - , COLUMN D - , COLUMN E - , COLUMN F - 250000,
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2013

Open to Public  
Inspection**SCHEDULE D**  
(Form 990)**Supplemental Financial Statements**► Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b► Attach to Form 990. ► See separate instructions. ► Information about Schedule D (Form 990)  
and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).Department of the Treasury  
Internal Revenue Service**Name of the organization**  
OTTERBEIN UNIVERSITY**Employer identification number**

31-4379532

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

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

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e.g., recreation or education)  Preservation of an historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
2a	
2b	
2c	
2d	

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

4 Number of states where property subject to conservation easement is located ► \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year  
► \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year  
► \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ► \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

b Assets included in Form 990, Part X ► \$ \_\_\_\_\_

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

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

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

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

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

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

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

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .	85,566,563	77,610,405	79,410,456	61,307,026	55,465,267
<b>b</b> Contributions . . . . .	995,840	1,831,623	5,265,233	6,692,166	699,058
<b>c</b> Net investment earnings, gains, and losses . . . . .	12,689,777	8,933,448	-4,337,671	14,314,136	7,634,457
<b>d</b> Grants or scholarships . . . . .	1,410,571	1,287,881	1,243,004	1,285,566	1,168,110
<b>e</b> Other expenditures for facilities and programs . . . . .	1,841,963	1,521,032	1,484,609	1,617,306	1,323,646
<b>g</b> End of year balance . . . . .	95,999,646	85,566,563	77,610,405	79,410,456	61,307,026

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

**a** Board designated or quasi-endowment  44 120 %

**b** Permanent endowment  30 300 %

**c** Temporarily restricted endowment  25 580 %

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 . . . . .

**(ii)** related organizations . . . . .

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

	<b>Yes</b>	<b>No</b>
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</b>		

**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
<b>1a</b> Land . . . . .		8,741,225			8,741,225
<b>b</b> Buildings . . . . .		94,851,696	29,056,725		65,794,971
<b>c</b> Leasehold improvements . . . . .		13,257,765	6,467,356		6,790,409
<b>d</b> Equipment . . . . .		23,275,194	17,901,446		5,373,748
<b>e</b> Other . . . . .		3,930,081	1,610,230		2,319,851
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)					89,020,204

**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.

<b>(a)</b> Description of security or category (including name of security)	<b>(b)</b> Book value	<b>(c)</b> 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.

**Total. (Column (b) must equal Form 990, Part X, col (B) line 13 )** ►

<b>(a) Description</b>	<b>(b) Book value</b>
	</td

**Total.** (Column (b) must equal Form 990, Part X, col.(B) line 15.)

**Part X Other Liabilities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

**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	76,696,560
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments . . . . .	2a	-3,485,980
b	Donated services and use of facilities . . . . .	2b	
c	Recoveries of prior year grants . . . . .	2c	
d	Other (Describe in Part XIII ) . . . . .	2d	139,434
e	Add lines 2a through 2d . . . . .	2e	-3,346,546
3	Subtract line 2e from line 1 . . . . .	3	80,043,106
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	131,445
b	Other (Describe in Part XIII ) . . . . .	4b	31,088,297
c	Add lines 4a and 4b . . . . .	4c	31,219,742
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12 ) . . . . .	5	111,262,848

**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	64,387,418
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	112,780
e	Add lines 2a through 2d . . . . .	2e	112,780
3	Subtract line 2e from line 1 . . . . .	3	64,274,638
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	131,445
b	Other (Describe in Part XIII ) . . . . .	4b	31,088,297
c	Add lines 4a and 4b . . . . .	4c	31,219,742
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18 ) . . . . .	5	95,494,380

**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
Schedule D, Part V, Line 4, Intended uses of endowment funds	THE UNIVERSITY'S ENDOWMENT CONSISTS OF APPROXIMATELY 400 INDIVIDUAL FUNDS ESTABLISHED FOR A VARIETY OF PURPOSES SPECIFICALLY, THESE PURPOSES INCLUDE PROVIDING SCHOLARSHIPS TO STUDENTS TO ATTEND THE UNIVERSITY AS WELL AS SUPPORTING THE PROGRAMS AND ACTIVITIES OF THE UNIVERSITY
Schedule D, Part X, Line 2, FIN 48 (ASC 740) footnote	THE UNIVERSITY IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE U S INTERNAL REVENUE CODE FOR THE YEARS ENDED JUNE 30, 2014 AND 2013, THE UNIVERSITY HAD NO TAX EXPENSE WITH REGARD TO UNRELATED BUSINESS INCOME GENERALLY ACCEPTED ACCOUNTING PRINCIPLES PRESCRIBES RECOGNITION THRESHOLDS AND MEASUREMENT ATTRIBUTES FOR THE FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. TAX BENEFITS WILL BE RECOGNIZED ONLY IF A TAX POSITION IS MORE-LIKELY-THAN-NOT SUSTAINED IN A TAX EXAMINATION, WITH A TAX EXAMINATION BEING PRESUMED TO OCCUR. THE AMOUNT RECOGNIZED WILL BE THE LARGEST AMOUNT OF TAX BENEFIT THAT IS GREATER THAN 50% LIKELY BEING REALIZED ON EXAMINATION FOR TAX POSITIONS NOT MEETING THE MORE-LIKELY-THAN-NOT TEST, NO TAX BENEFIT WILL BE RECORDED. MANAGEMENT HAS CONCLUDED THAT THEY ARE UNAWARE OF ANY TAX BENEFITS OR LIABILITIES TO BE RECOGNIZED AT JUNE 30, 2014 AND 2013. THE UNIVERSITY WOULD RECOGNIZE INTEREST AND PENALTIES RELATED TO UNRECOGNIZED TAX BENEFITS IN INTEREST AND INCOME TAX EXPENSE, RESPECTIVELY. THE UNIVERSITY HAS NO AMOUNTS ACCRUED FOR INTEREST OR PENALTIES FOR THE YEARS ENDED JUNE 30, 2014 AND 2013. WITH A FEW EXCEPTIONS, THE UNIVERSITY IS NO LONGER SUBJECT TO U S FEDERAL, STATE AND LOCAL INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS BEFORE 2009. THE UNIVERSITY DOES NOT EXPECT THE TOTAL AMOUNT OF UNRECOGNIZED TAX BENEFITS TO SIGNIFICANTLY CHANGE IN THE NEXT 12 MONTHS
Schedule D, Part XI, Line 2d, Other revenues in audited financial statements not in form 990	RENTAL EXPENSE - 112780, CHANGE IN VALUE OF SPLIT INTEREST TRUSTS - -36138, UNREALIZED GAIN/LOSS ON PERPETUAL TRUST HELD BY OTHERS - 62792,
Schedule D, Part XI, Line 4b, Other revenues in form 990 not in audited financial statements	UNFUNDED SCHOLARSHIPS AND GRANTS IN AID - 29265817, FUNDED SCHOLARSHIPS - 1822480,
Schedule D, Part XII, Line 2d, Other expenses in audited financial statements not in form 990	RENTAL EXPENSE - 112780,
Schedule D, Part XII, Line 4b, Other expenses in form 990 not in audited financial statements	UNFUNDED SCHOLARSHIPS AND GRANTS IN AID - 29265817, FUNDED SCHOLARSHIPS - 1822480,

**Part XIII      Supplemental Information (continued)**

Return Reference	Explanation

**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](http://www.irs.gov/form990).

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

31-4379532

**Part I**

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

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

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

	<b>YES</b>	<b>NO</b>
<b>1</b>	Yes	
<b>2</b>	Yes	
<b>3</b>	Yes	
<b>4a</b>	Yes	
<b>4b</b>	Yes	
<b>4c</b>	Yes	
<b>4d</b>	Yes	
<b>5a</b>		No
<b>5b</b>		No
<b>5c</b>		No
<b>5d</b>		No
<b>5e</b>		No
<b>5f</b>		No
<b>5g</b>		No
<b>5h</b>		No
<b>6a</b>	Yes	
<b>6b</b>		No
<b>7</b>	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, Racially nondiscriminatory policy	ADVERTISEMENTS PLACED IN LOCAL NEWSPAPERS ANNOUNCING REGISTRATION DATES AND PROGRAMS INCLUDE A SUMMARY STATEMENT OF THE UNIVERSITY'S NONDISCRIMINATION POLICY
Schedule E, Part I, Line 6a, Financial aid or assistance from a governmental agency	THE UNIVERSITY RECEIVES FUNDING FROM THE FEDERAL GOVERNMENT FOR STUDENT FEDERAL WORK-STUDY AND FEDERAL OPPORTUNITY GRANTS. THE UNIVERSITY ALSO PARTICIPATES IN THE PERKINS LOAN PROGRAM. IN ADDITION, STUDENTS AT OTTERBEIN MAY RECEIVE GRANTS OR LOANS THROUGH THE FEDERAL PELL GRANT, FEDERAL STAFFORD LOAN AND FEDERAL PLUS PROGRAMS OR THROUGH SIMILAR STATE PROGRAMS

2013

SCHEDULE 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](http://www.irs.gov/form990).

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue ServiceName of the organization  
OTTERBEIN UNIVERSITY

Employer identification number

31-4379532

**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

Yes  No

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? . . . . .

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) See Add'l Data					
(2)					
(3)					
(4)					
(5)					
<b>3a</b> Sub-total					
<b>b</b> Total from continuation sheets to Part I					
<b>c</b> <b>Totals</b> (add lines 3a and 3b)	0	0			24,074,299

**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.

<b>(a)</b> Type of grant or assistance	<b>(b)</b> Region	<b>(c)</b> Number of recipients	<b>(d)</b> Amount of cash grant	<b>(e)</b> Manner of cash disbursement	<b>(f)</b> Amount of non-cash assistance	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Method of valuation (book, FMV, appraisal, other)
( 1) SCHOLARSHIP	EAST ASIA AND THE PACIFIC	4	14,760	ACCOUNT CREDIT			
( 2) SCHOLARSHIP	EUROPE (INCLUDING ICELAND AND GREENLAND)	5	15,800	ACCOUNT CREDIT			
( 3) SCHOLARSHIP	CENTRAL AMERICA AND THE CARIBBEAN	1	2,000	ACCOUNT CREDIT			
( 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
Schedule F, Part I, Line 2, Procedures for monitoring use of grant funds	THE UNIVERSITY PROVIDES SCHOLARSHIPS AND FINANCIAL AID TO OFFSET THE COST OF TUITION AND LIVING EXPENSES FOR STUDENTS. THESE FUNDS ARE AWARDED THROUGH THE UNIVERSITY'S FINANCIAL AID OFFICE BASED ON A COMBINATION OF MERIT AND NEED AND ARE DISBURSED DIRECTLY TO THE STUDENT'S BILLING ACCOUNT WITH THE UNIVERSITY. IN CERTAIN CASES, STUDENTS WHO ARE PARTICIPATING IN TRAVEL AND STUDY AS PART OF ACADEMIC COURSE WORK MAY BE ABLE TO WITHDRAW SOME OF THOSE FUNDS TO USE TO COVER EXPENSES ASSOCIATED WITH THE OFF-CAMPUS STUDY.

**990 Schedule F, Supplemental Information**

Return Reference	Explanation
Schedule F, Part I, Line 3, Method to account for expenditures on org 's financial statements	CENTRAL AMERICA AND THE CARIBBEAN ACCRUAL EAST ASIA AND THE PACIFIC ACCRUAL EUROPE (INCL UTING ICELAND AND GREENLAND) ACCRUAL MIDDLE EAST AND NORTH AFRICA ACCRUAL SOUTH AMERICA ACCRUAL

**990 Schedule F, Supplemental Information**

Return Reference	Explanation
Schedule F, Part III, Method used to account for grants on organization's financial statements	CENTRAL AMERICA AND THE CARIBBEAN ACCRUAL EAST ASIA AND THE PACIFIC ACCRUAL EUROPE (INCLUDING ICELAND AND GREENLAND) ACCRUAL

**990 Schedule F, Supplemental Information**

Return Reference	Explanation
Schedule F, Part I, Line 3, Method to account for expenditures on org 's financial statements	CENTRAL AMERICA AND THE CARIBBEAN ACCRUAL EAST ASIA AND THE PACIFIC ACCRUAL EUROPE (INCL UTING ICELAND AND GREENLAND) ACCRUAL MIDDLE EAST AND NORTH AFRICA ACCRUAL SOUTH AMERICA ACCRUAL

**990 Schedule F, Supplemental Information**

Return Reference	Explanation
Schedule F, Part III, Method used to account for grants on organization's financial statements	CENTRAL AMERICA AND THE CARIBBEAN ACCRUAL EAST ASIA AND THE PACIFIC ACCRUAL EUROPE (INCLUDING ICELAND AND GREENLAND) ACCRUAL

## Additional Data

**Software ID:** 13000248  
**Software Version:** 2013v3.1  
**EIN:** 31-4379532  
**Name:** OTTERBEIN UNIVERSITY

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	PROGRAM SERVICES	STUDY ABROAD-TRAVEL COURSE	32,455
EUROPE (INCLUDING ICELAND AND GREENLAND)	0	0	PROGRAM SERVICES	STUDY ABROAD-TRAVEL COURSE	100,460
SOUTH AMERICA	0	0	PROGRAM SERVICES	STUDY ABROAD-TRAVEL COURSES	37,706

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS		23,852,000
EUROPE (INCLUDING ICELAND AND GREENLAND)	0	0	GRANTMAKING		15,800
CENTRAL AMERICA AND THE CARIBBEAN	0	0	GRANTMAKING		2,000

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
EAST ASIA AND THE PACIFIC	0	0	GRANTMAKING		14,760
MIDDLE EAST AND NORTH AFRICA	0	0	PROGRAM SERVICES	STUDY ABROAD-TRAVEL COURSE	19,118

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](http://www.irs.gov/form990).Department of the Treasury  
Internal Revenue ServiceName of the organization  
OTTERBEIN UNIVERSITY

Employer identification number

31-4379532

**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 checked="" type="checkbox"/> Solicitation of non-government grants
b <input checked="" type="checkbox"/> Internet and email solicitations	f <input checked="" type="checkbox"/> Solicitation of government grants
c <input checked="" type="checkbox"/> Phone solicitations	g <input checked="" type="checkbox"/> Special fundraising events
d <input checked="" 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	FUNDRAISING-PHONE SOLICITATIONS	Yes	No			
RUFFALOCODY 65 KIRKWOOD NORTH ROAD SW  CEDAR RAPIDS, IA 524063018			No	328,896	137,280	191,616
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total . . . . .</b>				328,896	137,280	191,616

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

OH

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

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts . . .				
	2 Less Contributions . . .				
	3 Gross income (line 1 minus line 2) . . .				
Direct Expenses	4 Cash prizes . . .				
	5 Noncash prizes . . .				
	6 Rent/facility costs . . .				
	7 Food and beverages . . .				
	8 Entertainment . . .				
	9 Other direct expenses . . .				
	10 Direct expense summary Add lines 4 through 9 in column (d) . . . . .				► ( )
	11 Net income summary Subtract line 10 from line 3, column (d) . . . . .				►

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue . . . . .				
Direct Expenses	2 Cash prizes . . . . .				
	3 Non-cash prizes . . . . .				
	4 Rent/facility costs . . . . .				
	5 Other direct expenses . . . . .				
	6 Volunteer labor . . . . .	<input type="checkbox"/> Yes . . . % <input type="checkbox"/> No	<input type="checkbox"/> Yes . . . % <input type="checkbox"/> No	<input type="checkbox"/> Yes . . . % <input type="checkbox"/> No	
	7 Direct expense summary Add lines 2 through 5 in column (d) . . . . .				►
	8 Net gaming income summary 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, SCHEDULE G, PART I, LINE 2	IF RUFFALO CODY PROCESSES ANY PRINTING, MAILING OR SHIPPING AT THE REQUEST OF OTTERBEIN UNIVERSITY, THEN ALL DIRECT COSTS INCURRED BY RUFFALO CODY IN CONNECTION WITH SUCH ACTIVITIES WILL BE REIMBURSED BY OTTERBEIN UNIVERSITY. THE SERVICE CONTRACT DOES NOT INCLUDE AN ESTIMATE OF REIMBURSED COSTS IN ITS FEE

## Schedule I (Form 990)

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

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

► Attach to Form 990

► **Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**Open to Public  
Inspection**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
**OTTERBEIN UNIVERSITY**

**Employer identification number**

31-4379532

## 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.

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) SCHOLARSHIPS AND GRANTS FOR TUITION	2259	31,055,736	0	N/A	N/A

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

**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](http://www.irs.gov/form990).Name of the organization  
OTTERBEIN UNIVERSITY

Employer identification number

31-4379532

**Part I Questions Regarding Compensation****1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

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

**b** If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all 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 type="checkbox"/> Written employment contract
<input 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
<b>1b</b>	Yes	
<b>2</b>	Yes	
<b>4a</b>		No
<b>4b</b>		No
<b>4c</b>		No
<b>5a</b>		No
<b>5b</b>		No
<b>6a</b>		No
<b>6b</b>		No
<b>7</b>		No
<b>8</b>		No
<b>9</b>		

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

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

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) VICTORIA MCGILLIN PROVOST & VP OF ACADEMIC AFFAIRS	(i) 151,122 (ii) 0	0	1,056 0	7,905 0	16,427 0	176,510 0	0 0
(2) REBECCA VAZQUEZ SKILLINGS VP OF BUSINESS AFFAIRS	(i) 156,447 (ii) 0	0	240 0	8,242 0	23,087 0	188,016 0	0 0
(3) BARBARA SCHAFFNER DEAN OF PROFESSIONAL STUDIES	(i) 137,062 (ii) 0	0	1,032 0	13,195 0	927 0	152,216 0	0 0
(4) HEIDI TRACY VP FOR INSTITUTIONAL ADVANCEMENT	(i) 159,445 (ii) 0	0	360 0	8,104 0	8,513 0	176,422 0	0 0
(5) JEFFERSON BLACKBURN SMITH VICE PRESIDENT OF ENROLLMENT MANAGEMENT	(i) 144,741 (ii) 0	0	552 0	21,741 0	24,484 0	191,518 0	0 0
(6) ROBERT M GATTI VP FOR STUDENT AFFAIRS	(i) 146,397 (ii) 0	0	1,032 0	15,371 0	17,933 0	180,733 0	0 0
(7) KATHY A KRENDL PRESIDENT OF THE UNIVERSITY	(i) 313,257 (ii) 0	0	4,043 0	31,000 0	48,528 0	396,828 0	0 0

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

**Schedule K  
(Form 990)****Supplemental Information on Tax Exempt Bonds****2013**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.  
 ► Information about Schedule K (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Open to Public  
Inspection**Name of the organization  
OTTERBEIN UNIVERSITY**Employer identification number**  
31-4379532**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	STATE OF OHIO HIGHER ED FACILITY COMMISSION (2005)	34-6849674	67756BQE3	11-09-2005	13,257,941	STUDENT HOUSING		X		X		X
B	STATE OF OHIO HIGHER ED FACILITY COMMISSION (2007)	34-6849674	67756BUZ1	08-23-2007	11,254,836	STUDENT HOUSING		X		X		X
C	STATE OF OHIO HIGHERED FACILITY COMMISSION (2008)	34-6849674	67756BWN6	07-09-2008	21,140,144	EDUCATIONAL FACILITIES		X		X		X

**Part II Proceeds**

			A	B	C	D
			1,990,000	1,225,000	3,775,000	
1	Amount of bonds retired		0	0	0	
2	Amount of bonds legally defeased					
3	Total proceeds of issue		13,760,728	11,358,549	21,262,800	
4	Gross proceeds in reserve funds		0	0	1,200,969	
5	Capitalized interest from proceeds		0	0	0	
6	Proceeds in refunding escrows		0	0	0	
7	Issuance costs from proceeds		173,420	164,093	216,075	
8	Credit enhancement from proceeds		141,322	90,742	23,100	
9	Working capital expenditures from proceeds		0	0	0	
10	Capital expenditures from proceeds		13,445,986	11,103,714	17,122,656	
11	Other spent proceeds		0	0	2,700,000	
12	Other unspent proceeds		0	0	0	
13	Year of substantial completion		2007	2008	2009	
14	Were the bonds issued as part of a current refunding issue?		Yes	No	Yes	No
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
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property?	X		X		X			
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?		X		X		X		
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ►	0 300 %		0 300 %		0 400 %			
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ►	0 %		0 %		0 %			
<b>6</b> Total of lines 4 and 5	0 300 %		0 300 %		0 400 %			
<b>7</b> Does the bond issue meet the private security or payment test?		X		X		X		
<b>8a</b> Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?	X		X		X			

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T?		X		X		X		
<b>2</b> If "No" to line 1, did the following apply?								
<b>a</b> Rebate not due yet?		X						
<b>b</b> Exception to rebate?		X						
<b>c</b> No rebate due?	X		X		X			
If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
<b>3</b> Is the bond issue a variable rate issue?		X		X		X		
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		
<b>b</b> Name of provider								
<b>c</b> Term of hedge	0 0							
<b>d</b> Was the hedge superintegrated?								
<b>e</b> 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		
b Name of provider								
c Term of GIC					0 0			
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		
7 Has the organization established written procedures to monitor the requirements of section 148?	X		X		X			

**Part V Procedures To Undertake Corrective Action**

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

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

Return Reference	Explanation
SCHEDULE K, PART II, LINE 3, TOTAL PROCEEDS OF 2005 BOND ISSUE	TOTAL PROCEEDS OF ISSUE REPORTED ON PART II, LINE 3 IS EQUAL TO PART I, COLUMN (E) ISSUE PRICE OF \$13,257,941 AND INVESTMENT EARNINGS OF \$502,787

Return Reference	Explanation
SCHEDULE K, PART II, LINE 3, TOTAL PROCEEDS OF 2007 BOND ISSUE	TOTAL PROCEEDS OF ISSUE REPORTED ON PART II, LINE 3 IS EQUAL TO PART I, COLUMN (E) ISSUE PRICE OF \$11,254,836 AND INVESTMENT EARNINGS OF \$103,713

Return Reference	Explanation
SCHEDULE K, PART II, LINE 3, TOTAL PROCEEDS OF 2008 BOND ISSUE	TOTAL PROCEEDS OF ISSUE REPORTED ON PART II, LINE 3 IS EQUAL TO PART I, COLUMN (E) ISSUE PRICE OF \$21,140,144 AND INVESTMENT EARNINGS OF \$122,656

**Return Reference****Explanation**

SCHEDULE K, PART IV, LINE  
2C, REBATE COMPUTATION  
FOR THE 2007 AND 2008  
BOND ISSUES

ALL FUNDS WERE EXPENDED PRIOR TO ANY ARBITRAGE ACCUMULATION

**Return Reference****Explanation**

SCHEDULE K, PART IV, LINE  
2C, STATE OF OHIO HIGHER  
ED FACILITY COMMISSION  
(2005)

THE CALCULATION FOR COMPUTING NO REBATE DUE WAS PERFORMED ON 8/9/2011

**Schedule L**  
(Form 990 or 990-EZ)

## Transactions with Interested Persons

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

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

OMB No 1545-0047

2013

## Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization  
OTTERBEIN UNIVERSITY

## Employer identification number

31-4379532

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

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

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

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

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

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

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

Total  

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

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

<b>(a) Name of interested person</b>	<b>(b) Relationship between interested person and the organization</b>	<b>(c) Amount of assistance</b>	<b>(d) Type of assistance</b>	<b>(e) Purpose of assistance</b>
(1) SEE SCHEDULE PART V		28,840	FINANCIAL AID	TUITION ASSISTANCE

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

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) MARK SKILLINGS	SPOUSE OF REBECCA VAZQUEZ-SKILLINGS, OFFICER OF THE UNIVERSITY	18,448	EMPLOYMENT FOR TEACHING		No
(2) RICHARD GILBERT	SPOUSE OF KATHY KRENDL, UNIVERSITY PRESIDENT	15,200	EMPLOYMENT FOR TEACHING		No

**Part V Supplemental Information**

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

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

SCHEDULE 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](http://www.irs.gov/form990).Name of the organization  
OTTERBEIN UNIVERSITY

Employer identification number

31-4379532

## 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 . . . . .				
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ► ( SPORTS EQUIPMENT & FLOORING )	X	1	354,645	OPINIONS OF EXPERTS
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			16

	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
Schedule M, part I, column (b), Line other, Number of contributions or items contributed	OTHER=SPORTS EQUIPMENT & FLOORING

**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](http://www.irs.gov/form990).****2013****Open to Public  
Inspection**Name of the organization  
OTTERBEIN UNIVERSITY**Employer identification number**

31-4379532

Return Reference	Explanation
FORM 990, PART III, LINE 1, STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS	(CONTINUED FROM CORE FORM PART III, LINE 1) FOUNDED IN 1847, OTTERBEIN UNIVERSITY IS A PRIVATE, COEDUCATIONAL, COMPREHENSIVE UNIVERSITY AFFILIATED WITH THE UNITED METHODIST CHURCH THAT SPONSORS TRADITIONAL AND CONTINUING EDUCATION PROGRAMS OF LIBERAL ARTS AND PROFESSIONAL EDUCATION AT BACCALAUREATE AND MASTER'S LEVELS. OUR COMMITMENT IS TO THE LIBERAL ARTS AS THE BROAD BASE OF ALL LEARNING. THE UNIVERSITY OFFERS A CHOICE OF 81 MAJORS AND 44 MINORS, AS WELL AS INDIVIDUALIZED COURSES OF STUDY, IN THE CONTEXT OF A RICH HISTORY OF A LIBERAL ARTS EDUCATION. THE UNIVERSITY HAS 8 GRADUATE PROGRAMS IN BUSINESS ADMINISTRATION, EDUCATION, EDUCATIONAL MATHEMATICS, NURSING AND ALLIED HEALTH

Return Reference	Explanation
FORM 990, PART III, LINE 4A, PROGRAM SERVICE DESCRIPTION	(CONTINUED FROM FORM 990, PART III, LINE 4A) TO ACHIEVE THESE GOALS THE UNIVERSITY PROVIDES RESIDENCE HALLS WHICH CONTAIN LIVING QUARTERS TO ACCOMMODATE 1-4 PEOPLE AND HAVE LOUNGES, COMPUTER LABS AND ON-SITE LAUNDRY FACILITIES. 60% OF TRADITIONAL AGED STUDENTS LIVED IN CAMPUS HOUSING IN 2013-2014. IN SUPPORT OF THE WELL BEING OF THE STUDENTS LIVING ON CAMPUS AND THOSE COMMUTING TO CLASSES, THE UNIVERSITY PROVIDES SEVERAL MEAL AND DINING OPTIONS. THE UNIVERSITY BELIEVES THAT TO SUPPORT ITS MISSION, IT IS IMPORTANT FOR STUDENTS TO MAINTAIN GOOD HEALTH WITH PROPER NOURISHMENT.

Return Reference	Explanation
Form 990, Part VI, Sec A, Line 8b, Documentation of meetings held by committees of governing body	THE ORGANIZATION DOES NOT HAVE COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY AS SUCH, THE ORGANIZATION HAS CHECKED "NO" TO FORM 990, PART VI, LINE 8B, IN ACCORDANCE WITH THE INSTRUCTIONS

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

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

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

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

Return Reference	Explanation
Form 990, Part VI, Sec C, Line 19, Required documents available to the public	FINANCIAL STATEMENTS, GOVERNING DOCUMENTS, AND CONFLICT OF INTEREST POLICIES ARE NOT REQUIRED DISCLOSURES PURSUANT TO INTERNAL REVENUE CODE SECTION 6104 THESE DOCUMENTS ARE NOT AVAILABLE TO THE PUBLIC AT THIS TIME

Return Reference	Explanation
Form 990 , Part XI, Line 9, Other changes in net assets or fund balances	UNREALIZED GAIN/LOSS ON PERPETUAL TRUSTS HELD BY OTHERS - 62792, CHANGE IN VALUE OF SPLIT INTEREST TRUSTS - -36138,

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**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  
OTTERBEIN UNIVERSITY

**Employer identification number**

31-437953

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

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

**Part II Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" 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