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Form 990



Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No 1545-0047

2013

Open to Public Inspection

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

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization

The College of Wooster

Doing Business As

Number and street (or P O box if mail is not delivered to street address)Room/suite

1101 North Bever Street

City or town, state or province, country, and ZIP or foreign postal code

Wooster, OH 44691

F Name and address of principal officer

Grant H Cornwell

1101 North Bever Street

Wooster, OH 44691

D Employer identification number

34-0714654

E Telephone number

(330) 263-2018

G Gross receipts \$ 193,824,686

H(a) Is this a group return for subordinates?

☐ Yes☒ No

H(b) Are all subordinates included?

☐ Yes☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number

I Tax-exempt status

☒ 501(c)(3)☐ 501(c) () (Insert no)☐ 4947(a)(1) or ☐ 527

J Website: www wooster edu

K Form of organization

☒ Corporation☐ Trust☐ Association☐ Other

L Year of formation 1866

M State of legal domicile OH

Part I		Summary	
Activities & Governance	1	Briefly describe the organization's mission or most significant activities The College of Wooster is a community of independent minds, working together to prepare students to become leaders of character and influence in an interdependent global community	
	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)	41
	4	Number of independent voting members of the governing body (Part VI, line 1b)	40
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	2,432
	6	Total number of volunteers (estimate if necessary)	1,400
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	568,007
Revenue	b	Net unrelated business taxable income from Form 990-T, line 34	104,854
	8	Contributions and grants (Part VIII, line 1h)	18,494,960
	9	Program service revenue (Part VIII, line 2g)	104,224,267
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	9,475,349
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	67,083
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	132,261,659
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	44,610,333
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	51,564,835
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	151,141
	b	Total fundraising expenses (Part IX, column (D), line 25) 4,374,175	
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	34,774,562
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	131,100,871
Net Assets or Fund Balances	19	Revenue less expenses Subtract line 18 from line 12	1,160,788
	20	Total assets (Part X, line 16)	462,835,529
	21	Total liabilities (Part X, line 26)	60,833,391
	22	Net assets or fund balances Subtract line 21 from line 20	402,002,138
	22	Net assets or fund balances Subtract line 21 from line 20	440,327,614

Part II

Signature Block

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

Sign Here

Signature of officer

Deanna S McCormick VP Finance&Business/Treasurer

Type or print name and title

2015-05-14

Date

Paid Preparer Use Only

Prnt/Type preparer's name

Zachary Fortsch

Firm's name

McGladrey LLP

Firm's address

1001 Lakeside Avenue E Suite 200

Cleveland, OH 441141152

Preparer's signature

Date

Check ☐ if self-employed

PTIN

P00052725

Firm's EIN

42-0714325

Phone no

(216) 523-1900

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2013)

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 College of Wooster is a community of independent minds, working together to prepare students to become leaders of character and influence in an interdependent global community We engage motivated students in a rigorous and dynamic liberal education Mentored by a faculty nationally recognized for excellence in teaching, Wooster graduates are creative and independent thinkers with exceptional abilities to ask important questions, research complex issues, solve problems, and communicate new knowledge and insight

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

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

3

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

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4

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

4a

(Code) (Expenses \$ 73,882,103 including grants of \$ 45,080,318) (Revenue \$ 84,793,095)

Instruction - The College of Wooster is a liberal arts institution that engages motivated students in a rigorous and dynamic liberal education Students are mentored by a faculty nationally recognized for excellence in teaching Wooster graduates are creative and independent thinkers with exceptional abilities to ask important questions, research complex issues, solve problems, and communicate new knowledge and insight The College of Wooster awarded scholarships to 2,025 undergraduate students, averaging \$23,145 per student, to assist in meeting calculated financial need

4b

(Code) (Expenses \$ 19,585,494 including grants of \$ 1,519,834) (Revenue \$ 1,456,386)

Student Services - The College of Wooster supports the holistic growth and development of students through meaningful experiences that foster leadership, social and multi-cultural interactions, and community building The College's 120 student organizations and 21 athletic teams reflect the wide range of student interests, ideas, hobbies, and passions

4c

(Code) (Expenses \$ 16,910,075 including grants of \$) (Revenue \$ 20,138,042)

Auxiliary Services - The College of Wooster is a residential campus with over 99% of enrolled students residing in a residence hall or program house The Office of Residence Life manages 14 residence halls and 30 program houses Students have several theme options available including cross cultural learning experiences, Luce language suites, independent senior housing, and Greek housing

(Code) (Expenses \$ 11,702,962 including grants of \$ 299,508) (Revenue \$ 2,112,772)

Research Programs, Public & Academic Support

4d

Other program services (Describe in Schedule O)

(Expenses \$ 11,702,962 including grants of \$ 299,508) (Revenue \$ 2,112,772)

4e

Total program service expenses

122,080,634

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
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	4	No
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	5	No
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 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8 Yes	
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 	9	No
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 	10 Yes	
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. 	11a Yes	
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 	11b Yes	
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 	11c	No
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 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e Yes	
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 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a	No
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 	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 	13 Yes	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a Yes	
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 	14b Yes	
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 	15	No
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 	16 Yes	
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)	17 Yes	
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 	18	No
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 	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV

Checklist of Required Schedules (continued)

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

Part V

Statements Regarding Other IRS Filings and Tax Compliance

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

☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	2,417	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2,432	
2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		Yes	
3b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		Yes	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			No
4b If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			No
5b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			No
5c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			No
6b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
7 Organizations that may receive deductible contributions under section 170(c).			
7a 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?		Yes	
7b If "Yes," did the organization notify the donor of the value of the goods or services provided?		Yes	
7c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			No
7d If "Yes," indicate the number of Forms 8282 filed during the year.			
7e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			No
7f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			No
7g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
7h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			
9 Sponsoring organizations maintaining donor advised funds.			
9a Did the organization make any taxable distributions under section 4966?			
9b Did the organization make a distribution to a donor, donor advisor, or related person?			
10 Section 501(c)(7) organizations. Enter			
10a Initiation fees and capital contributions included on Part VIII, line 12.			
10b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.			
11 Section 501(c)(12) organizations. Enter			
11a Gross income from members or shareholders.			
11b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
12b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
13a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.			
13b 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.			
13c Enter the amount of reserves on hand.			
14a Did the organization receive any payments for indoor tanning services during the tax year?			No
14b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.			

Part VI

Governance, Management, and Disclosure

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	41	
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			
1b	Enter the number of voting members included in line 1a, above, who are independent	40	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	No
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	8a	Yes
8b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

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

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

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	AK, AZ, CO, KY, MD, MA, MI, NH, NY, OH, OK, OR, SC, WA
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. ☐ 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	Eileen Walker 1101 North Bever Street Wooster, OH 44691 (330) 263-2018

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

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

Form **990** (2013)

Part VII

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	2,488,646	0	514,586

2 Total number of individuals (including but not limited to those listed in Item 1) who received more than \$100,000 of reportable compensation from the organization. 31

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
The Smith and Oby Company 7676 Northfield Rd Walton Hills OH 44146	Construction/project related	2,080,944
BCMC PO Box 422 Wooster OH 44691	Construction/project related	624,077
Standard Plumbing and Heating 435 Walnut Ave Canton OH 44701	Construction/project related	528,122
Bogner Construction Company PO Box 887 Wooster OH 44691	Construction/project related	385,218
Johnson Controls Inc 507 E Michigan St Milwaukee WI 53201	Construction/project related	360,000

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 ▶13

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				
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . .	1a	55,150							
	b	Membership dues	1b								
	c	Fundraising events	1c								
	d	Related organizations	1d	62,644							
	e	Government grants (contributions)	1e	906,480							
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	20,874,821							
	g	Noncash contributions included in lines 1a-1f \$		6,701,178							
	h	Total. Add lines 1a-1f						21,899,095			
Program Service Revenue	2a	Tuition and Fees	Business Code								
			900099	84,566,945				84,566,945			
	b	Room & Board	721000	19,699,745				19,699,745			
	c	Student Auxiliary Services	451211	1,717,085				438,297	453,728	825,060	
	d	Student Services	900099	1,456,386				1,456,386			
	e	Community Events	900099	885,134				885,134			
	f	All other program service revenue		1,453,788				1,453,788			
	g	Total. Add lines 2a-2f						109,779,083			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)					1,864,072		109,114	1,754,958
4		Income from investment of tax-exempt bond proceeds . . .									
5		Royalties		957			957				
6a		(i) Real									
		(ii) Personal									
		Gross rents	73,541					5,165			
		b	Less rental expenses					36,868	0		
c		Rental income or (loss)	36,673	5,165	41,838		5,165	36,673			
d		Net rental income or (loss)									
7a		(i) Securities									
		(ii) Other									
		Gross amount from sales of assets other than inventory	23,614,225		36,587,458						
		b	Less cost or other basis and sales expenses		17,963,057	32,157,942					
c		Gain or (loss)	5,651,168	4,429,516	10,080,684			10,080,684			
d		Net gain or (loss)									
8a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . .									
		a									
		b	Less direct expenses		b						
c		Net income or (loss) from fundraising events . . .									
9a		Gross income from gaming activities See Part IV, line 19									
		a	1,090								
		b	Less direct expenses	b	0						
c	Net income or (loss) from gaming activities . . .		1,090			1,090					
10a	Gross sales of inventory, less returns and allowances										
	a										
	b	Less cost of goods sold					b				
c	Net income or (loss) from sales of inventory . . .										
Miscellaneous Revenue		Business Code									
11a											
b											
c											
d	All other revenue										
e	Total. Add lines 11a-11d										
12	Total revenue. See Instructions			143,666,819	108,500,295	568,007	12,699,422				

Part IX

Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.	30,000	30,000		
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.	42,649,470	42,649,470		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.	4,220,190	4,220,190		
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	2,038,139	855,395	797,935	384,809
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7	Other salaries and wages.	36,222,841	32,257,543	2,164,088	1,801,210
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	3,277,265	2,889,624	232,582	155,059
9	Other employee benefits.	8,480,133	7,624,895	476,157	379,081
10	Payroll taxes.	2,774,039	2,413,277	201,486	159,276
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	82,970	51,305	31,459	206
c	Accounting.	67,894	7,792	59,975	127
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.	88,350			88,350
f	Investment management fees.	1,071,410	18,046	1,053,190	174
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	2,062,251	1,823,944	96,305	142,002
12	Advertising and promotion.	138,713	119,551	18,545	617
13	Office expenses.	3,311,865	2,681,091	169,660	461,114
14	Information technology.	1,526,936	1,084,484	425,729	16,723
15	Royalties.	64,369	62,824	1,525	20
16	Occupancy.	3,113,329	2,974,564	134,264	4,501
17	Travel.	2,515,480	1,854,101	193,068	468,311
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	645,992	548,791	67,601	29,600
20	Interest.	743,313	663,237	73,552	6,524
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	7,494,450	6,899,979	508,413	86,058
23	Insurance.	40,712	38,712	2,000	
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	Cost of Goods Sold.	3,245,659	3,222,905	22,754	
b	Off-campus Programs.	3,065,696	3,065,696		
c	Repairs & Maintenance.	2,499,472	2,408,108	66,661	24,703
d	Library Materials.	744,705	744,705		
e	All other expenses.	1,297,710	870,405	261,595	165,710
25	Total functional expenses. Add lines 1 through 24e.	133,513,353	122,080,634	7,058,544	4,374,175
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

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

				(A)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing		12,785	1	14,801
	2	Savings and temporary cash investments		4,835,910	2	13,064,658
	3	Pledges and grants receivable, net		12,685,781	3	14,109,224
	4	Accounts receivable, net		1,557,158	4	690,722
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net		69,104	7	43,200
	8	Inventories for sale or use		766,526	8	601,543
	9	Prepaid expenses and deferred charges		599,393	9	865,036
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a244,129,491			
	b	Less: accumulated depreciation	10b96,332,019	144,092,581	10c	147,797,472
	11	Investments—publicly traded securities		139,643,291	11	151,533,342
	12	Investments—other securities. See Part IV, line 11		148,787,573	12	159,545,217
	13	Investments—program-related. See Part IV, line 11		2,906,849	13	2,793,204
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		6,878,578	15	7,539,757
	16	Total assets. Add lines 1 through 15 (must equal line 34)		462,835,529	16	498,598,176
Liabilities	17	Accounts payable and accrued expenses		9,611,409	17	9,022,168
	18	Grants payable			18	
	19	Deferred revenue		1,895,372	19	1,896,868
	20	Tax-exempt bond liabilities		28,675,305	20	26,588,768
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties		152,133	23	101,392
	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		20,499,172	25	20,661,366
	26	Total liabilities. Add lines 17 through 25		60,833,391	26	58,270,562
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		249,682,623	27	248,837,937
	28	Temporarily restricted net assets		37,321,904	28	69,968,932
	29	Permanently restricted net assets		114,997,611	29	121,520,745
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		402,002,138	33	440,327,614
	34	Total liabilities and net assets/fund balances		462,835,529	34	498,598,176

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	143,666,819
2	Total expenses (must equal Part IX, column (A), line 25)	2	133,513,353
3	Revenue less expenses Subtract line 2 from line 1	3	10,153,466
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	402,002,138
5	Net unrealized gains (losses) on investments	5	28,172,010
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	440,327,614

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 ☐ Cash ☒ Accrual ☐ 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 ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	No
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	Yes
c	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
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	Yes

Additional Data

Software ID:
Software Version:
EIN: 34-0714654
Name: The College of Wooster

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
David H Gunning Trustee/Board Chair	8 00	X		X				0	0	0
Richard J Bell Trustee	1 50	X						0	0	0
Sandeep Bhatia Trustee	1 50	X						0	0	0
Joan Blanchard Trustee	1 50	X						0	0	0
Richard A Bowers Trustee	1 50	X						0	0	0
Douglas F Brush Trustee/Comm Chair	5 00	X						0	0	0
Marjorie M Carlson Trustee	1 50	X						0	0	0
Joan P Carter Trustee	1 50	X						0	0	0
Jayne Hart Chambers Trustee/Comm Chair	5 00	X						0	0	0
Jim DeRose Trustee	1 50	X						0	0	0
Doon A Foster Trustee	1 50	X						0	0	0
Stephen C Gault Trustee/Comm Chair	5 00	X						0	0	0
Diane L Hamburger Trustee	1 50	X						0	0	0
Jennifer A Haverkamp Trustee/Comm Chair	5 00	X						0	0	0
Leslie Hudson Trustee	1 50	X						0	0	0
Jeffrey Keefer Trustee	1 50	X						0	0	0
Donald L Kohn Trustee/Comm Chair	5 00	X						0	0	0
Lee E Limbird Trustee	1 50	X						0	0	0
Karen M Lockwood Trustee	1 50	X						0	0	0
Gregory A Long Trustee/Comm Chair	5 00	X						0	0	0
William A Longbrake Trustee/Comm Chair	5 00	X						0	0	0
Stewart R Massey Trustee	1 50	X						0	0	0
Lynne D McCreight Trustee/Comm Chair	5 00	X						0	0	0
E Blake Moore Jr Trustee	1 50	X						0	0	0
Mary A Neogoy Trustee/Comm Chair	5 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Solomon Oliver Jr Trustee/Comm Chair	5 00	X						0	0	0
Mikael Salovaara Trustee	1 50	X						0	0	0
Robert L Savitt Trustee	1 50	X						0	0	0
Richard N Seaman Trustee	1 50	X						0	0	0
Kenneth Shafer Trustee	1 50	X						0	0	0
Marianne M Sprague Trustee/Comm Chair	5 00	X						0	0	0
Sally J Staley Trustee	1 50	X						0	0	0
Peter E Sundman Trustee/Comm Chair	5 00	X						0	0	0
Nancy W Sutherland Trustee	1 50	X						0	0	0
Clarence R Williams Trustee	1 50	X						0	0	0
Ruth W Williams Trustee	1 50	X						0	0	0
James R Wilson Trustee	1 50	X						0	0	0
Grant H Cornwell Trustee/President	70 00	X		X				418,142	0	144,809
Julia H Klein Trustee	1 50	X						0	0	0
John W Kneen Trustee	1 50	X						0	0	0
Charles S Ryan Trustee	1 50	X						0	0	0
Jennifer E Saliers Alumni Trustee	1 50	X						0	0	0
Scott Friedhoff VP for Enroll/Coll Relations	60 00			X				385,151	0	49,838
Laurie Houck VP Develop & Alum Relations	60 00			X				230,786	0	32,157
Angela Johnston Sec of Coll & Chief of Staff	60 00			X				137,150	0	60,018
Carolyn Newton Provost	60 00			X				246,667	0	37,569
Laurie L Stickelmaier VP Finance&Business/Treasurer	60 00			X				117,045	0	20,176
Deanna S McCormick VP Finance & Business/Treasurer	60 00			X				0	0	0
Peggy R Debartolo Interim VP Finance&Business/Treasurer	40 00			X				137,373	0	26,451
Ellen Falduto Chief Info & Planning Officer	60 00				X			153,420	0	26,634

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
W Hayden Schilling Professor of History	40 00					X		140,686	0	28,184
Jennifer D Winge Dean of Admission	40 00					X		143,868	0	21,606
John W Sell Professor of Economics	40 00					X		131,295	0	29,309
John Ramsay Associate Dean/ Professor	40 00					X		123,622	0	13,708
Stephen Moore Head Coach - Men's Basketball	40 00					X		123,441	0	24,127

SCHEDULE A

(Form 990 or 990EZ)

Department of the
Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization The College of Wooster	Employer identification number 34-0714654
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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	
Total									

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

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

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

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

Part IIISupport Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

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

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

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	

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

Part IV

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

Facts And Circumstances Test		
Return Reference	Explanation	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

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.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization The College of Wooster	Employer identification number 34-0714654
--	--

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

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

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

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

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ <u>449,754</u>

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

a Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

Part III

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

- 3

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

☒ Public exhibition

d

☒ Loan or exchange programs

b

☒ Scholarly research

e

☐ Other

c

☒ Preservation for future generations
- 4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☒ No

Part IV

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

- 1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No
- b

If "Yes," explain the arrangement in Part XIII and complete the following table
- | | |
|----|--------|
| | Amount |
| 1c | |
| 1d | |
| 1e | |
| 1f | |

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance
- 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	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance	247,092,897	230,935,031	246,688,529	223,981,868	212,953,700
b Contributions	3,445,945	4,406,883	2,884,168	2,673,503	1,505,510
c Net investment earnings, gains, and losses	38,672,899	26,767,919	-6,769,426	32,489,920	23,584,281
d Grants or scholarships					
e Other expenditures for facilities and programs	11,099,138	15,016,936	11,868,240	12,456,762	14,061,623
f Administrative expenses					
g End of year balance	278,112,603	247,092,897	230,935,031	246,688,529	223,981,868

- 2

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

Board designated or quasi-endowment

44 440 %
- b

Permanent endowment

39 970 %
- c

Temporarily restricted endowment

15 590 %
- 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

3a(i)

No

(ii) related organizations

3a(ii)

No
- b

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

3b
- 4

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

Part VI

Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,734,374		2,734,374
b Buildings	407,314	103,877,490	38,194,578	66,090,226
c Leasehold improvements	23,298	87,987,749	27,681,056	60,329,991
d Equipment		34,725,407	23,481,819	11,243,588
e Other		14,373,859	6,974,566	7,399,293
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				147,797,472

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	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)		5	

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	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)		5	

Part XIII

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
Part III, Line 4	The College's collection includes contemporary art, ancient pottery, ethnographic materials, rare books, geological rocks, biological specimens, and historical items. These items are held for education, research, scientific inquiry, and public exhibition.
Part V, Line 4	The College's endowment consists of approximately 1,200 individual funds established for a variety of purposes. The endowment includes both donor-restricted endowment funds and funds designated by the Board of Trustees to function as endowments (board-designated endowment funds). In accordance with GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions. The College has interpreted Ohio's enacted version of UPMIFA as requiring the preservation of the fair value of the original gift as of the gift date absent explicit donor instructions to the contrary. The College classifies as permanently restricted net assets the original gift value plus the value of subsequent gifts to the permanent endowment. The permanent endowment is not reduced by losses on the investments, except to the extent required by the donor, or by appropriations from the endowment fund. The accumulated portion of a donor-restricted fund that is not permanently restricted is classified as temporarily restricted net assets until appropriated for expenditure by the College in a manner consistent with the standard of prudence prescribed by Ohio's enacted version of UPMIFA. Appropriations from the endowment are used to support scholarships and loans, faculty and academic program support, student awards and prizes, and the general operations of the College.
Part X, Line 2	The College qualifies as an organization exempt from Federal income taxation under Section 501(c)(3) of the Internal Revenue Code. As such, the College is generally not subject to federal or state income taxes except for amounts derived from unrelated business activities as defined by the IRC. The College adopted the accounting standard on accounting for uncertainty in income taxes, which addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under this guidance, the College may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the College, the continued tax-exempt status of bonds issued by the College, and various positions related to the potential sources of unrelated business taxable income (UBIT). The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement. The guidance on accounting for uncertainty in income taxes also addresses de-recognition, classification, interest and penalties on income taxes, and accounting in interim periods. At June 30, 2014 there were no unrecognized tax benefits identified or recorded as liabilities. With few exceptions, the College is no longer subject to examinations by tax authorities for fiscal years prior to 2011.

[illegible]

SCHEDULE E
(Form 990 or 990-EZ)

Schools

►Complete if the organization answered "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
► Attach to Form 990 or Form 990-EZ.
► Information about Schedule E (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
The College of Wooster

Employer identification number

34-0714654

Part I		YES	NO	
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	Yes	
	2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	Yes
	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	3	Yes
	4a	Does the organization maintain the following?	4a	Yes
	4b	a Records indicating the racial composition of the student body, faculty, and administrative staff?	4b	Yes
4	b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4c	Yes	
	c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4d	Yes	
	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	5a	No
	a Students' rights or privileges?	5b	No	
	b Admissions policies?	5c	No	
	c Employment of faculty or administrative staff?	5d	No	
5	d Scholarships or other financial assistance?	5e	No	
	e Educational policies?	5f	No	
	f Use of facilities?	5g	No	
	g Athletic programs?	5h	No	
	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?	6a	Yes
	b Has the organization's right to such aid ever been revoked or suspended?	6b	No	
7	If you answered "Yes" to either line 6a or line 6b, explain on Part II			
	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II	7	Yes	

Part III 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	The College is in compliance with Rev. Proc. 75-50. The College publishes its nondiscrimination policy in documents used for financial aid, admissions, and student programs, and has the policy posted on its website.
Schedule E, Part I, Line 6	The College participates in various Federal Student Assistance programs including Perkins Loans, Pell Grants, and work study arrangements.

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

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.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
The College of Wooster

Employer identification number

34-0714654

Part I

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

- 1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 Activites 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)					
3a Sub-total	0	0			135,708,298
b Total from continuation sheets to Part I	0	2			3,254,413
c Totals (add lines 3a and 3b)	0	2			138,962,711

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.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									

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

Part III

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

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

Part IV Foreign Forms

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*

☒ Yes ☐ No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)*

☐ Yes ☒ No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*

☐ Yes ☒ No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*

☐ Yes ☒ No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*

☐ Yes ☒ No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*

☒ Yes ☐ No

Part V

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

990 Schedule F, Supplemental Information

Return Reference	Explanation
Part I, Line 2	The College follows federal, state, donor, and institutional guidelines for determining eligibility for scholarships, prizes, and other grants and awards. The College maintains records showing the selection criteria, recipient eligibility, how funds may be used, and any related party disclosures. Grants awarded by the Office of Financial Aid are credited directly to student accounts. Other grants are monitored in various ways, including reimbursing actual substantiated expenses, requiring written reports, and/or visiting sites of activities funded by College grants.

990 Schedule F, Supplemental Information

Return Reference	Explanation
Schedule F, Part I, Line 3	Method used to account for expenditures on organization's financial statements Central Am erica and the Caribbean Accrual East Asia and the Pacific Accrual Europe (Including Icel and and Greenland) Accrual Middle East and North Africa Accrual North America (Canada & Mexico only) Accrual Russia and the newly independent states Accrual South America Accr ual South Asia Accrual Sub-Saharan Africa 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 Middle East and North Africa Accrual North America (Canada & Mexico only) Accrual Russia & the Newly Independent States Accrual South America Accrual South Asia Accrual Sub-Saharan Africa Accrual

Additional Data

Software ID:
Software Version:
EIN: 34-0714654
Name: The College of Wooster

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 - Antigua & Barbuda, Aruba, Bahamas,	0	0	Investments		133,861,739
Central America and the Caribbean - Antigua & Barbuda, Aruba, Bahamas,	0	0	Grantmaking		63,579
Central America and the Caribbean - Antigua & Barbuda, Aruba, Bahamas,	0	0	Program Services	Student Services	2,333

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 - Antigua & Barbuda, Aruba, Bahamas,	0	0	Speaking Engagements		2,770
East Asia and the Pacific - Australia, Brunei, Burma, Cambodia,	0	0	Grantmaking		1,689,721
East Asia and the Pacific - Australia, Brunei, Burma, Cambodia,	0	0	Speaking Engagements		3,493

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 - Australia, Brunei, Burma, Cambodia,	0	0	Program Services	Academic Support	34,689
East Asia and the Pacific - Australia, Brunei, Burma, Cambodia,	0	0	Program Services	Instruction	49,974
East Asia and the Pacific - Australia, Brunei, Burma, Cambodia,	0	0	Program Services	Research	9,505

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 - Australia, Brunei, Burma, Cambodia,	0	0	Program Services	Student Services	42,284
Europe (Including Iceland & Greenland) - Albania, Andorra, Austria, Belgium	0	0	Grantmaking		147,142
Europe (Including Iceland & Greenland) - Albania, Andorra, Austria, Belgium	0	0	Fundraising		304

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
Europe (Including Iceland & Greenland) - Albania, Andorra, Austria, Belgium	0	0	Speaking Engagements		36,816
Europe (Including Iceland & Greenland) - Albania, Andorra, Austria, Belgium	0	0	Program Services	Academic Support	440
Europe (Including Iceland & Greenland) - Albania, Andorra, Austria, Belgium	0	1	Program Services	Instruction	405,908

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
Europe (Including Iceland & Greenland) - Albania, Andorra, Austria, Belgium	0	0	Program Services	Research	42,090
Europe (Including Iceland & Greenland) - Albania, Andorra, Austria, Belgium	0	0	Program Services	Student Services	45,126
Middle East and North Africa - Algeria, Bahrain, Djibouti, Egypt,	0	0	Grantmaking		86,548

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
Middle East and North Africa - Algeria, Bahrain, Djibouti, Egypt,	0	0	Speaking Engagements		4,318
Middle East and North Africa - Algeria, Bahrain, Djibouti, Egypt,	0	0	Program Services	Instruction	1,675
Middle East and North Africa - Algeria, Bahrain, Djibouti, Egypt,	0	0	Program Services	Research	9,183

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
Middle East and North Africa - Algeria, Bahrain, Djibouti, Egypt,	0	0	Program Services	Student Services	3,430
North America - Canada and Mexico, but but not the United States	0	0	Grantmaking		153,977
North America - Canada and Mexico, but but not the United States	0	0	Program Services	Research	8,312

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
Russia & the Newly Independent States - Armenia, Azerbaijan, Belarus,	0	0	Grantmaking		76,450
Russia & the Newly Independent States - Armenia, Azerbaijan, Belarus,	0	0	Program Services	Research	7,377
South America - Argentina, Bolivia, Brazil, Chile, Columbia, Ecuador,	0	0	Grantmaking		38,263

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
South America - Argentina, Bolivia, Brazil, Chile, Columbia, Ecuador,	0	0	Speaking Engagements		3,489
South America - Argentina, Bolivia, Brazil, Chile, Columbia, Ecuador,	0	0	Program Services	Instruction	93
South America - Argentina, Bolivia, Brazil, Chile, Columbia, Ecuador,	0	0	Program Services	Research	7,829

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
South America - Argentina, Bolivia, Brazil, Chile, Columbia, Ecuador,	0	0	Program Services	Student Services	13,391
South Asia - Afghanistan, Bangladesh, Bhutan, India, Maldives, Nepal,	0	0	Grantmaking		1,211,789
South Asia - Afghanistan, Bangladesh, Bhutan, India, Maldives, Nepal,	0	0	Fundraising		1,639

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
South Asia - Afghanistan, Bangladesh, Bhutan, India, Maldives, Nepal,	0	0	Program Services	Research	7,743
South Asia - Afghanistan, Bangladesh, Bhutan, India, Maldives, Nepal,	0	1	Program Services	Student Services	33,751
Sub-Saharan Africa - Angola, Benin, Botswana, Burkina, Faso,	0	0	Grantmaking		752,720

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
Sub-Saharan Africa - Angola, Benin, Botswana, Burkina, Faso,	0	0	Fundraising		832
Sub-Saharan Africa - Angola, Benin, Botswana, Burkina, Faso,	0	0	Program Services	Instruction	71,247
Sub-Saharan Africa - Angola, Benin, Botswana, Burkina, Faso,	0	0	Program Services	Research	4,031

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
Sub-Saharan Africa - Angola, Benin, Botswana, Burkina, Faso,	0	0	Program Services	Student Services	9,800
Sub-Saharan Africa - Angola, Benin, Botswana, Burkina, Faso,	0	0	Speaking Engagements		2,009
North America	0	0	Speaking Engagements		14,902

Form 990 Schedule F Part III - Grants and Assistance to Individuals Outside The U S

(a) Type of grant or assistance	(b) Region	(c)Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
Scholarships for tuition & fees	East Asia and the Pacific - Australia, Brunei, Burma, Cambodia,	73	1,678,156	Credit to student account			
Scholarships for tuition & fees	South Asia - Afghanistan, Bangladesh, Bhutan, India, Maldives, Nepal,	42	1,198,459	Credit to student account			
Scholarships for tuition & fees	Sub-Saharan Africa - Angola, Benin, Botswana, Burkina, Faso,	28	749,670	Credit to student account			
Scholarships for tuition & fees	Europe (Including Iceland & Greenland) - Albania, Andorra, Austria, Belgiu	15	124,217	Credit to student account			
Scholarships for tuition & fees	Middle East and North Africa - Algeria, Bahrain, Djibouti, Egypt,	2	74,450	Credit to student account			
Scholarships for tuition & fees	North America - Canada and Mexico, but but not the United States	6	153,000	Credit to student account			
Scholarships for tuition & fees	Russia & the Newly Independent States - Armenia, Azerbaijan, Belarus,	3	76,450	Credit to student account			
Scholarships for tuition & fees	Central America and the Caribbean - Antigua & Barbuda, Aruba, Bahamas,	2	59,875	Credit to student account			
Student Research	Europe (Including Iceland & Greenland) - Albania, Andorra, Austria, Belgiu	12	13,925	Check			
Student Research	East Asia and the Pacific - Australia, Brunei, Burma, Cambodia,	5	7,287	Check			

Form 990 Schedule F Part III - Grants and Assistance to Individuals Outside The U S

(a) Type of grant or assistance	(b) Region	(c)Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
Vocational Grants for Students	Sub-Saharan Africa - Angola, Benin, Botswana, Burkina, Faso,	2	3,050	Check			
Student Research	Central America and the Caribbean - Antigua & Barbuda, Aruba, Bahamas,	2	1,442	Check			
Vocational Grants for Students	South Asia - Afghanistan, Bangladesh, Bhutan, India, Maldives, Nepal,	7	12,462	Check			
Student Research	South America - Argentina, Bolivia, Brazil, Chile, Columbia, Ecuador,	1			2,038	Travel	FMV
Vocational Grants for Students	Europe (Including Iceland & Greenland) - Albania, Andorra, Austria, Belgiu	5	9,000	check			
Student Research	North America - Canada and Mexico, but but not the United States	1	977	Check			
Student Research	Central America and the Caribbean - Antigua & Barbuda, Aruba, Bahamas,	1			21	Travel	FMV
Student Research	Middle East and North Africa - Algeria, Bahrain, Djibouti, Egypt,	5	7,598	Check			
Student Research	South America - Argentina, Bolivia, Brazil, Chile, Columbia, Ecuador,	1	1,225	Check			
Student Research	South Asia - Afghanistan, Bangladesh, Bhutan, India, Maldives, Nepal,	1			868	Travel	FMV

Form 990 Schedule F Part III - Grants and Assistance to Individuals Outside The U S

(a) Type of grant or assistance	(b) Region	(c)Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV , appraisal, other)
Vocational Grants for Students	Central America and the Caribbean - Antigua & Barbuda, Aruba, Bahamas,	1	2,241	Check			
Vocational Grants for Students	East Asia and the Pacific - Australia, Brunei, Burma, Cambodia,	1	1,978	Check			
Vocational Grants for Students	Middle East and North Africa - Algeria, Bahrain, Djibouti, Egypt,	2	4,500	Check			
Scholarships for Tuition & Fees	South America - Argentina, Bolivia, Brazil, Chile, Columbia, Ecuador,	1	35,000	Credit to student account			
Vocational grants for students	East Asia and the Pacific - Australia, Brunei, Burma, Cambodia,	1	2,300	Check			

SCHEDULE 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.

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
The College of Wooster

Employer identification number
34-0714654

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

☒

Mail solicitations

e

☒

Solicitation of non-government grants

b

☒

Internet and email solicitations

f

☒

Solicitation of government grants

c

☒

Phone solicitations

g

☒

Special fundraising events

d

☒

In-person solicitations

2a

Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☒ Yes

☐ No

b

If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 Washburn & McGoldrick Inc 950 New Loudon Rd Suite 210 Latham, NY 12110	Consulting Services		No	0	88,350	-88,350
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total ▶					88,350	-88,350

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

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col (a) through col (c))
		(event type)	(event type)	(total number)	
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			
	2	Cash prizes			
Direct Expenses	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses . . .			
	6	Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ 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

a	The organization's facility	13a	%
b	An outside facility	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 I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
The College of Wooster

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.

OMB No 1545-0047

2013

Open to Public
Inspection

Employer identification number
34-0714654

Part I

General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) City of Wooster 538 North Market Street Wooster, OH 44691	34-6003129	Governmental Org	10,000				Operating Support
(2) Great Decisions of Wayne County Inc 232 Elm Drive Wooster, OH 44691	30-0085518	501(c)(3)	10,600				Lecture Series at College of Wooster

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

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

Part III

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

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
(1) Scholarships for Tuition and Fees	1854	42,267,255			
(2) Scholarships for Courses and Research	126	80,132			
(3) Scholarships for Courses and Research	3		1,541	FMV	Travel
(4) Prizes-Academic Achievement & Contests	234	87,060			
(5) Prizes-Academic Achievement & Contests	265		23,288	FMV	Books, jackets, and blankets
(6) Student Vocational Grants	159	178,834			
(7) Student Vocational Grants	40		11,360	FMV	Travel

Part IV

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

Return Reference	Explanation
Part I, Line 2	The College follows federal, state, donor, and institutional guidelines for determining eligibility for scholarships, prizes, and other grants and awards. The College maintains records showing the selection criteria, recipient eligibility, how funds may be used, and any related party. Before paying grants to other entities, the College obtains documentation showing the recipient is eligible to receive deductible charitable contributions. Grants awarded by the Office of Financial Aid are credited directly to student accounts. Other grants are monitored various ways, including reimbursing actual substantiated expenses, requiring written reports, and/or visiting sites of activities funded by the College grants.

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
The College of Wooster

Employer identification number

34-0714654

Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Travel for companions ☒ Tax idemnification and gross-up payments ☐ Discretionary spending account ☒ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☒ Health or social club dues or initiation fees ☒ 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	Yes	
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?	Yes	
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 ☒ Compensation committee ☐ Independent compensation consultant ☒ Form 990 of other organizations ☐ Written employment contract ☒ Compensation survey or study ☒ 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?		No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	Yes	
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		No
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?		No
b Any related organization? If "Yes," to line 5a or 5b, describe in Part III		No
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?		No
b Any related organization? If "Yes," to line 6a or 6b, describe in Part III		No
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		No
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		No
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table								

Part III Supplemental Information

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

Return Reference	Explanation
Part I, Line 1a	Tax indemnification and gross-up payments -Grant H Cornwell, President of the College, received taxable gross up payments in the amount of \$11,258 for non cash benefits the College provided -Angela Johnston, Secretary of the College and Chief of Staff, received taxable gross up payments of \$7,631 for taxable tuition benefits that the College provided Housing allowance or residence for personal use -The College provided Grant H Cornwell, the President, with a house on campus The house is used substantially for college-related purposes including meetings with students and faculty, meetings with alumni and donors, and other similar events None of the benefit was treated as taxable income to the President Health or social club dues or initiation fees -Grant H Cornwell, the President, received a taxable benefit for country club expenses of \$5,182 The President used the club mostly for college-related purposes, including entertaining prospective donors and trustees Personal services -Grant H Cornwell, the President, received a taxable benefit of housekeeping expenses of \$3,420
Part I, Line 4b	4b - Participated in, or received a payment from, a supplemental non-qualified retirement plan -Grant H Cornwell accrued deferred compensation of \$58,358 for a supplemental non-qualified retirement plan -Scott Friedhoff received a payment of \$143,962 from a supplemental non-qualified retirement plan -Angela Johnston received a payment of of \$19,187 from a supplemental non-qualified retirement plan -Carolyn Newton received a payment of of \$45,736 from a supplemental non-qualified retirement plan

Additional Data

Software ID:
Software Version:
EIN: 34-0714654
Name: The College of Wooster

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
Grant H Cornwell Trustee/President	(i) (ii)	382,362 0	0 0	35,780 0	88,958 0	55,851 0	562,951 0	0 0
Scott Friedhoff VP for Enroll/Coll Relations	(i) (ii)	233,568 0	0 0	151,583 0	29,525 0	20,313 0	434,989 0	143,962 0
Laurie Houck VP Develop & Alum Relations	(i) (ii)	213,915 0	15,000 0	1,871 0	21,810 0	10,347 0	262,943 0	0 0
Angela Johnston Sec of Coll & Chief of Staff	(i) (ii)	90,325 0	0 0	46,825 0	11,076 0	48,942 0	197,168 0	19,187 0
Carolyn Newton Provost	(i) (ii)	197,865 0	0 0	48,802 0	24,390 0	13,179 0	284,236 0	45,736 0
Peggy R Debartolo Interim VP Finance&Business/Treasure	(i) (ii)	117,940 0	0 0	19,433 0	12,182 0	14,269 0	163,824 0	0 0
Ellen Falduto Chief Info & Planning Officer	(i) (ii)	152,698 0	0 0	722 0	18,695 0	7,939 0	180,054 0	0 0
W Hayden Schilling Professor of History	(i) (ii)	140,608 0	0 0	78 0	13,585 0	14,599 0	168,870 0	0 0
Jennifer D Winge Dean of Admission	(i) (ii)	143,558 0	0 0	310 0	14,470 0	7,136 0	165,474 0	0 0
John W Sell Professor of Economics	(i) (ii)	129,586 0	0 0	1,709 0	15,924 0	13,385 0	160,604 0	0 0

Schedule K
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
The College of Wooster

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Employer identification number
34-0714654

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 Ohio Higher Educational Facility Commission	34-6849674	67756AHX1	04-03-2003	7,748,270	Educational Facilities	X			X		X
B Ohio Higher Educational Facility Commission	34-6849674	67756BQW3	12-28-2005	15,852,223	Educational Facilities	X			X		X
C Ohio Higher Educational Facility Commission	34-6849674	67756AY55	05-04-2010	9,953,556	Educational Facilities		X		X		X
D Ohio Higher Educational Facility Commission	34-6849674	67756AGC2	05-30-2012	9,182,102	Educational Facilities		X		X		X

Part II

Proceeds

		A		B		C		D	
1	Amount of bonds retired		3,675,000		7,090,000		1,365,000		105,000
2	Amount of bonds legally defeased		3,715,000		5,095,000				
3	Total proceeds of issue		7,777,939		15,852,223		9,953,556		9,182,102
4	Gross proceeds in reserve funds								
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrows		7,616,557		550,000				3,999,686
7	Issuance costs from proceeds		131,713		197,223		197,350		182,416
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds				15,105,000		9,756,206		4,880,058
11	Other spent proceeds		29,669						
12	Other unspent proceeds								119,942
13	Year of substantial completion		2003		2008		2012		2013
14	Were the bonds issued as part of a current refunding issue?	Yes	No	Yes	No	Yes	No	Yes	No
		X		X			X		X
15	Were the bonds issued as part of an advance refunding issue?		X		X		X	X	
16	Has the final allocation of proceeds been made?	X		X		X			X
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X		X	

Part III

Private Business Use

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

Part III

Private Business Use (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		X		X		X		X
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		X
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government								
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government								
6	Total of lines 4 and 5								
7	Does the bond issue meet the private security or payment test?		X		X		X		X
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		X
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X		X		X		X	

Part IV

Arbitrage

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

Part IV

Arbitrage (Continued)

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

Part V

Procedures To Undertake Corrective Action

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

Part VI

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

Return Reference	Explanation
Date Rebate Computation Performed	Issuer Name Ohio Higher Educational Facility Commission Date the Rebate Computation was Performed 05/28/2008

Return Reference	Explanation
Enity 1, Schedule K, Part I, Line A, Column (e) & Schedule K, Part II,	Line 3 The difference between issue price in Part I, Column (e) and the total proceeds of issue in Part II, Line 3 is investment income earned on bond escrow before the bond proceeds were expended

Schedule K (Form 990)	Supplemental Information on Tax Exempt Bonds ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI. ▶ Attach to Form 990. ▶ See separate instructions. ▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.						OMB No 1545-0047	
							2013	
							Open to Public Inspection	

Department of the Treasury Internal Revenue Service	Name of the organization The College of Wooster	Employer identification number 34-0714654
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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 Ohio Higher Educational Facility Commission	34-6849674	NoneAvail	04-09-2013	5,770,000	Educational Facilities		X		X		X

Part II Proceeds

		A		B		C		D	
1	Amount of bonds retired	125,000							
2	Amount of bonds legally defeased								
3	Total proceeds of issue	5,770,000							
4	Gross proceeds in reserve funds								
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrows	5,697,211							
7	Issuance costs from proceeds	65,270							
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds								
11	Other spent proceeds	7,519							
12	Other unspent proceeds								
13	Year of substantial completion	2014							
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?		X						
15	Were the bonds issued as part of an advance refunding issue?	X							
16	Has the final allocation of proceeds been made?		X						
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	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						
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X						

Part III

Private Business Use (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X						
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government								
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government								
6	Total of lines 4 and 5								
7	Does the bond issue meet the private security or payment test?		X						
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X						

Part IV

Arbitrage

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

Part IV

Arbitrage (Continued)

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

Part VI

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

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons
▶ Complete if the organization answered
"Yes" on Form 990, Part IV, 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

Name of the organization
The College of Wooster

Employer identification number
34-0714654

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

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?	(i) Written agreement?	
			To	From			Yes	No		Yes	No
Total ▶ \$											

Part III Grants or Assistance Benefitting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1) Not required	Not required	19,500	Financial Aid	Financial Aid

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) Marguerite K Cornwell	Spouse of President	128,511	Compensation		No
(2) Steve Stickelmaier	Stepson of VPFB	35,726	Compensation		No

Part V Supplemental Information

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

Return Reference	Explanation
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SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶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.

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2013

Open to Public Inspection

Name of the organization
The College of Wooster

Employer identification number
34-0714654

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	X	3	3	Other
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	61	6,696,764	FMV
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles	X	1	1	Other
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (3 1-oz Coins)	X	1	3,600	FMV
26 Other ▶ (2 Moot Court)	X	1	808	FMV
27 Other ▶ (Assortment of)	X	1	1	Other
28 Other ▶ (Food and Drin)	X	1	1	Other

29

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

29

0

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

Yes

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

Yes

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
Part I, Column (b)	is the number of contributions
Part I, Line 32b	Third Party Involvement, Part I, Line 32B The college uses a broker to process and sell donated securities The fees charged by the broker are at or below the fair market value of such services Revenue reporting for certain non-cash contributions, Part I, Line 33 Under ASC 958-605, "collections" are defined as works of art, historical treasures, or similar assets that are (A) held for public service rather than financial gain, or (B) protected, kept unencumbered, cared for, and preserved Proceeds from the sale of "collection" items must be used to acquire additional "collection" items Under this accounting standard, the college does not capitalize "collections" and accordingly did not record revenue for donations that met the definition of "collections", including works of art, rare books, other historical memorabilia Other gifts for which there were no readily-available estimates of fair market value either were not recorded or were recorded at \$1 for tracking purposes

2013

Open to Public Inspection

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.

Name of the organization The College of Wooster	Employer identification number 34-0714654
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990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, line 11	
Form 990, Part VI, Section B, line 12c	The College respects the right of its trustees, officers, faculty, and staff members to en- gage in outside business, financial, service, and/or other activities, recognizing that co- nflicts of interest do arise from time to time, and that these conflicts 1 May result fr- om the individual's relationships with outside organizations, persons, or causes reflectin- g the person's prominence, reputation, and influence, and 2 Need not be harmful, and, ind- eed may be favorable, to the College's interests, as long as they are disclosed and unders- tood in the College's decision-making processes Such real or apparent conflicts are not c- onsidered detrimental if 1 They are fully disclosed to the appropriate designated senior staff member or the Audit Committee of the Board, 2 Their nature is know n and understood by the individual's immediate supervisor and the appropriate senior staff member for facu- lty and staff employees, and the Audit Committee of the Board of Trustees for senior staff members, the president, and trustees, 3 Disclosure is made at the earliest practicable t- ime, 4 The commitment of time to these activities does not interfere with the individual' s duties, 5 The trustee or employee refrains from participating in College matters relate- d to such activities, and 6 The trustee or employee always acts in a manner that fosters the objectives of the College's core mssion to provide the best possible educational expe- rience for Wooster's students, to provide the proper environment for faculty to teach, and to responsibly stew ard the College's financial, human, and physical resources Conflict o- f interest questionnaires are completed annually by all trustees and each officer, senior staff, faculty, and staff member who is currently serving the College and who has authorit- y to requisition, purchase, or contract for materials or services for the College, or who has responsibility for approving the same The Chair of the Audit Committee reviews all qu- estionnaires on an annual basis The Conflict of Interest policy is review ed annually by t he Board of Trustees The Audit Committee of the Board of Trustees reviews and approves al- l substantial, actual, or potential conflicting activities of the President and senior sta- ff members Senior staff members review and approve all substantial, actual, or potential conflicting activities of faculty and staff members When there is a doubt as to whether a conflict of interest exists, the matter shall be resolved by the Provost's Office for fac- ulty, the appropriate vice president for staff employees, and by the Audit Committee for s- enior staff members, the President, and trustees
Form 990, Part VI, Section B, line 15	The Executive Committee of the Board of Trustees reviews surveys conducted by the Great La- kes Colleges Association (GLCA) and joint payroll surveys conducted by the GLCA and Associ- ated Colleges of the Midw est (ACM) Compensation arrangements for the President are review- ed and approved by independent members of the Executive Committee The President's compensa- tion is determined based on reference to the salary surveys and the President's job perfo- rmance Recommended compensation arrangements for other senior officers and staff are deve- loped by the President in consultation w ith the Chairman of the Board and are based on the above-mentioned salary surveys, job performance, and experience in the position These re- commendations are presented to the full Executive Committee for discussion and approval C- ompensation decisions made by the Executive Committee affecting the President and other se- nior officers are reported to the full Board of Trustees
Form 990, Part VI, Section C, line 18	The College filed its Form 1023 before July 15, 1987 and did not have a copy of this filin- g as of that date Under the regulations of the Internal Revenue Code, the College is not required to make its Form 1023 available for public inspection The Form 990 and Form 990- T are available upon request
Form 990, Part VI, Section C, line 19	The College posts its audited financial statements on the College website (www wooster edu-) The College does not make its governing documents or conflict of interest policy availa- ble to the public

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
The College of Wooster

Employer identification number
34-0714654

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
(1) Wooster Technology Group LTD 1101 North Bever Street Wooster, OH 44691 26-3895769	Hold Patents	OH	28,758	32,446	The College of Wooster
(2) The Wooster Inn Management Company LTD 1101 North Bever Street Wooster, OH 44691 26-4321151	Inn Management	OH	21,668	98,150	The College of Wooster

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.							
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) Great Lakes Colleges Association Inc 535 West William Ann Arbor, MI 48103 38-1678376	Education Consortium	MI	501(c)(3)	Line 11a, I	N/A		No
(2) The Five Colleges of Ohio 209 Chase Avenue Eaton Center Gambier, OH 43022 31-1440434	Education Consortium	OH	501(c)(3)	Line 11a, I	N/A		No

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.

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

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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end- of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No

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?		Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to related organization(s)	1b		No
c Gift, grant, or capital contribution from related organization(s)	1c	Yes	
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e		No
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	Yes	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Yes	
o Sharing of paid employees with related organization(s)	1o	Yes	
p Reimbursement paid to related organization(s) for expenses	1p	Yes	
q Reimbursement paid by related organization(s) for expenses	1q		No
r Other transfer of cash or property to related organization(s)	1r		No
s Other transfer of cash or property from related organization(s)	1s	Yes	

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

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.

[illegible]

Part VII **Supplemental Information**

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

Return Reference	Explanation
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