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990Department 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.

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

OMB No. 1545-0047

2013Open to Public
Inspection**A For the 2013 calendar year, or tax year beginning 07/01/13, and ending 06/30/14****B Check if applicable**

Address change

 Name change

Initial return

Terminated

Amended return

Application pending

C Name of organization**ROCKFORD UNIVERSITY****Doing Business As**

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

5050 EAST STATE STREET**D Employer identification number****36-2167842**

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

ROCKFORD IL 61108

Room/suite

815-226-4093**F Name and address of principal officer****CHRISTINA ANDERSON
5050 EAST STATE STREET
ROCKFORD IL 61108****G Gross receipts \$ 32,620,585****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 ►**L Year of formation 1942 M State of legal domicile IL****Part I Summary**

1 Briefly describe the organization's mission or most significant activities
SEE SCHEDULE O

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)
4 Number of independent voting members of the governing body (Part VI, line 1b)
5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)
6 Total number of volunteers (estimate if necessary)

7a Total unrelated business revenue from Part VIII, column (C), line 12
b Net unrelated business taxable income from Form 990-T, line 34

3	24
4	24
5	749
6	150
7a	0
7b	0

Activities & Governance	RECEIVED	Prior Year		Current Year	
		5,921,295	2,909,785	28,972,954	29,257,115
		138,133	217,008		
		219,615	236,677		
		35,251,997	32,620,585		
		8,647,800	8,773,917		
				12,336,629	12,451,838
					0
					0
					9,994,811
					10,343,222
					30,979,240
					31,568,977
					4,272,757
					1,051,608
					Beginning of Current Year
					End of Year
					30,258,918
					37,184,540
					9,571,530
					14,621,863
					20,687,388
					22,562,677

Revenue	RECEIVED	Prior Year		Current Year	
		5,921,295	2,909,785	28,972,954	29,257,115
		138,133	217,008	138,133	217,008
		219,615	236,677	219,615	236,677
		35,251,997	32,620,585	35,251,997	32,620,585
		8,647,800	8,773,917	8,647,800	8,773,917
				12,336,629	12,451,838
					0
					0
					9,994,811
					10,343,222
					30,979,240
					31,568,977
					4,272,757
					1,051,608

Expenses	RECEIVED	Prior Year		Current Year	
		5,921,295	2,909,785	28,972,954	29,257,115
		138,133	217,008	138,133	217,008
		219,615	236,677	219,615	236,677
		35,251,997	32,620,585	35,251,997	32,620,585
		8,647,800	8,773,917	8,647,800	8,773,917
				12,336,629	12,451,838
					0
					0
					9,994,811
					10,343,222
					30,979,240
					31,568,977
					4,272,757
					1,051,608

Net Assets or Fund Balances	Beginning of Current Year		End of Year	
	30,258,918	37,184,540	9,571,530	14,621,863
	30,258,918	37,184,540	9,571,530	14,621,863
	20,687,388	22,562,677		

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

Signature of officer *Christina Anderson* Date *5/14/15*
CHRISTINA ANDERSON CEO
 Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date 05/11/15	Check if self-employed	PTIN P00641247
	Firm's name	Firm's EIN				
	BENNING GROUP, LLC	30-0003878	<i>Curtis D. Kleckler</i>			
	6785 WEAVER RD STE 2A					
	ROCKFORD, IL 61114-8056					

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

For Paperwork Reduction Act Notice, see the separate instructions.
DAA

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

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule 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 \$ 26,904,973 including grants of \$ 8,773,917) (Revenue \$ 29,020,618)
FOUR YEAR GRADUATE & UNDERGRADUATE COLLEGE IN ROCKFORD, IL

4b (Code) (Expenses \$ 1,367,306 including grants of \$) (Revenue \$)
OPERATIONS & MAINTENANCE OF PLANT FOR FOUR YEAR GRADUATE & UNDERGRADUATE COLLEGE

4c (Code) (Expenses \$ 846,520 including grants of \$) (Revenue \$ 236,497)
AUXILIARY ENTERPRISES (RESIDENCE HALLS & DINING SERVICES)

4d Other program services. (Describe in Schedule O)(Expenses \$ including grants of \$)(Revenue \$)**4e Total program service expenses ► 29,118,799**

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 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2 X	
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 X	
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 X	
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 X	
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 X	
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 X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8 X	
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 X	
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 X	
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 X	
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 X	
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 X	
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 X	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a X	
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 X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13 X	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a X	
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 X	
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 X	
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 X	
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 X	
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 X	
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 X	
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a X	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b X	

Part IV Checklist of Required Schedules (continued)

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

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

1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable **1a** **124**

1b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable **1b** **0**

1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? **1c** **X**

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** **749**

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)** **2b** **X**

3a Did the organization have unrelated business gross income of \$1,000 or more during the year? **3a** **X**

3b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O **3b**

4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? **4a** **X**

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? **5a** **X**

5b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? **5b** **X**

5c If "Yes" to line 5a or 5b, did the organization file Form 8886-T? **5c**

6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? **6a** **X**

6b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? **6b**

7 Organizations that may receive deductible contributions under section 170(c).

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? **7a** **X**

7b If "Yes," did the organization notify the donor of the value of the goods or services provided? **7b**

7c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? **7c** **X**

7d If "Yes," indicate the number of Forms 8282 filed during the year **7d**

7e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? **7e** **X**

7f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **7f** **X**

7g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? **7g**

7h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? **7h**

8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? **8**

9 Sponsoring organizations maintaining donor advised funds.

9a Did the organization make any taxable distributions under section 4966? **9a**

9b Did the organization make a distribution to a donor, donor advisor, or related person? **9b**

10 Section 501(c)(7) organizations. Enter

10a Initiation fees and capital contributions included on Part VIII, line 12 **10a**

10b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**

11 Section 501(c)(12) organizations. Enter

11a Gross income from members or shareholders **11a**

11b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) **11b**

12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? **12a**

12b If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**

13 Section 501(c)(29) qualified nonprofit health insurance issuers.

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** **13a**

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 **13b**

13c Enter the amount of reserves on hand **13c**

14a Did the organization receive any payments for indoor tanning services during the tax year?

14b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O **14b** **X**

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

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 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	1a 24	
1b	24	2 X	
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?	3	X
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?	4	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	5	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	6	X
6	Did the organization have members or stockholders?	7a	X
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?	7b	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	8a	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	8b	X
a	The governing body?	9	X
b	Each committee with authority to act on behalf of the governing body?		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ► **NONE**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available Check all that apply
 Own website Another's website Upon request Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► **CHRISTINA ANDERSON**
5050 EAST STATE ST
ROCKFORD IL 61108 **815-226-4093**

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

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

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

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) CHARLES BOX	1.00								
TRUSTEE	0.00	X					0	0	0
(2) CHARLES L. COLMAN	1.00								
TRUSTEE	0.00	X					0	0	0
(3) L. THOMAS HEISER	1.00								
TRUSTEE	0.00	X					0	0	0
(4) DAWN HALLSTEN	1.00								
TRUSTEE	0.00	X					0	0	0
(5) HELEN C. HILL	1.00								
TRUSTEE	0.00	X					0	0	0
(6) TERESA J. INGRASSIA	1.00								
TRUSTEE	0.00	X					0	0	0
(7) DENNIS W. JOHNSON	1.00								
TRUSTEE	0.00	X					0	0	0
(8) JAMES KEELING	1.00								
TRUSTEE	0.00	X					0	0	0
(9) DAN G. LOESCHER	1.00								
TRUSTEE	0.00	X					0	0	0
(10) THOMAS MULDOWNEY	1.00								
TRUSTEE	0.00	X					0	0	0
(11) MARCI JUMISKO-TAETS	1.00								
TRUSTEE	0.00	X					0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual director or trustee	Institutional trustee	Officer	Key employee	Highest compensated			
(12) SUNIL PURI	1.00								
TRUSTEE	0.00	X					0	0	0
(13) DAVID RYDELL	1.00								
TRUSTEE	0.00	X					0	0	0
(14) BARBARA TANAGLIA	1.00								
TRUSTEE	0.00	X					0	0	0
(15) JAMES CLARKE	1.00								
TRUSTEE	0.00	X					0	0	0
(16) JANE R. THOMAS	1.00								
TRUSTEE	0.00	X					0	0	0
(17) FRANK E. WALTER	1.00								
TRUSTEE	0.00	X					0	0	0
(18) JAMES W. WHITEHEAD	1.00								
TRUSTEE	0.00	X					0	0	0
(19) JONATHAN S. WHITLOCK	1.00								
TRUSTEE	0.00	X					0	0	0
1b Sub-total									
c Total from continuation sheets to Part VII, Section A							693,844		72,405
d Total (add lines 1b and 1c)							693,844		72,405

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ► **3**

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

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
ARAMARK SERVICE DOWNERS GROVE	2300 WARRENVILLE RD CAMPUS MAINT	1,519,651
FIVE BROTHERS CONSTRUCTION ROCKFORD	PO BOX 436 CONSTRUCTION	236,826
THE COLLABORATIVE TOLEDO	500 MADISON AVE DESIGN DVLPMT	212,231
ELLUCIAN COMPANY L.P. MALVERN	4 COUNTRY VIEW ROAD SOFTWARE MAINT	106,836

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 ► **4**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee				Former
(12) FREDERICK YOUNG	1.00									
TRUSTEE	0.00	X					0	0	0	
(13) R. RAY WOOD	1.00									
TRUSTEE	0.00	X					0	0	0	
(14) DONALD PATRICK	1.00									
TRUSTEE	0.00	X					0	0	0	
(15) ELIZABETH DONOVAN	1.00									
TRUSTEE	0.00	X					0	0	0	
(16) THOMAS GENDRON	1.00									
TRUSTEE	0.00	X					0	0	0	
(17) ELIZABETH HEGEL	1.00									
TRUSTEE	0.00	X					0	0	0	
(18) NATHAN HOWARD	1.00									
TRUSTEE	0.00	X					0	0	0	
(19) IAN D. JOHNSTON	1.00									
TRUSTEE	0.00	X					0	0	0	
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ►										
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual										
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual										
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person										
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		
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 ►										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)				(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated			
(12) JOEL J. MOORE TRUSTEE	1.00 0.00	X					0	0	0
(13) ROBERT HEAD PRESIDENT	40.00 0.00		X				259,079	0	29,523
(14) STEVE SICONOLFI VP ACADEMICS / DEAN	40.00 0.00		X				124,449	0	10,118
(15) CHRISTINA ANDERSON VP OF BUSINESS & CFO	40.00 0.00		X				119,696	0	8,972
(16) BERN SUNDSTEDT VP INSTITUTIONAL ADV	40.00 0.00		X				97,716	0	3,479
(17) ERIC FULCOMER VP OF ENROLLMENT MGT	40.00 0.00		X				92,904	0	20,313
(18)									
(19)									
1b Sub-total						►	693,844		72,405
c Total from continuation sheets to Part VII, Section A						►			
d Total (add lines 1b and 1c)						►			

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

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

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

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 ►

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				
b Membership dues	1b				
c Fundraising events	1c				
d Related organizations	1d				
e Government grants (contributions)	1e				
f All other contributions, gifts, grants, and similar amounts not included above	1f	2,909,785			
g Noncash contributions included in lines 1a-1f		\$			
h Total. Add lines 1a-1f			2,909,785		
Program Service Revenue	Busn Code				
2a STUDENT TUITION & FEES		29,020,618	29,020,618		
b AUXILIARY ENTERPRISES		236,497	236,497		
c					
d					
e					
f All other program service revenue					
g Total. Add lines 2a-2f			29,257,115		
Other Revenue					
3 Investment income (including dividends, interest, and other similar amounts)		217,008	217,008		
4 Income from investment of tax-exempt bond proceeds					
5 Royalties					
6a Gross rents	(i) Real	(ii) Personal			
b Less rental exps					
c Rental inc or (loss)					
d Net rental income or (loss)					
7a Gross amount from sales of assets	(i) Securities	(ii) Other			
b Less cost or other basis & sales exps					
c Gain or (loss)					
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				
b Less direct expenses	b				
c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	a				
b Less cost of goods sold	b				
c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	Busn Code				
11a MISCELLANEOUS INCOME		236,677	236,677		
b					
c					
d All other revenue					
e Total. Add lines 11a-11d		236,677			
12 Total revenue. See instructions		32,620,585	29,710,800	0	0

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 U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	8,773,917	8,773,917		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	796,189	269,735	426,260	100,194
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	9,558,131	9,066,304	293,513	198,314
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	177,743	140,118	22,454	15,171
9 Other employee benefits	1,172,563	1,110,662	33,397	28,504
10 Payroll taxes	747,212	733,737	7,118	6,357
11 Fees for services (non-employees)				
a Management				
b Legal	32,609		32,609	
c Accounting	83,720		83,720	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,304,914	1,218,529	75,163	11,222
12 Advertising and promotion	244,171	228,007	14,064	2,100
13 Office expenses	522,528	487,936	30,098	4,494
14 Information technology	239,773	223,900	13,811	2,062
15 Royalties				
16 Occupancy	78,697	73,487	4,533	677
17 Travel	199,622	186,407	11,498	1,717
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	24,608	22,979	1,417	212
20 Interest	350,933	350,933		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,430,186	1,430,186		
23 Insurance	302,296	282,284	17,412	2,600
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 UTILITIES	1,009,745	942,900	58,161	8,684
b FOOD SERVICE	846,520	846,520		
c TEMP RESTRICTED AID	529,857	529,857		
d BAD DEBT EXPENSE	364,114		364,114	
e All other expenses	2,778,929	2,200,401	544,695	33,833
25 Total functional expenses. Add lines 1 through 24e	31,568,977	29,118,799	2,034,037	416,141
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) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	1,815,084	1	6,577,705
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	339,663	3	234,183
	4 Accounts receivable, net	869,467	4	1,087,225
	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	4,011,164	7	3,062,773
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	238,515	9	381,199
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	55,987,142		
	b Less accumulated depreciation	10b 42,069,420	10c	13,917,722
	11 Investments—publicly traded securities		11	
	12 Investments—other securities See Part IV, line 11	4,958,659	12	6,053,984
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	4,865,429	15	5,869,749
	16 Total assets. Add lines 1 through 15 (must equal line 34)	30,258,918	16	37,184,540
Liabilities	17 Accounts payable and accrued expenses	816,616	17	1,247,367
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities	675,000	20	5,000,000
	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	10,000
	23 Secured mortgages and notes payable to unrelated third parties	3,033,897	23	3,840,734
	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		25	4,523,762
	26 Total liabilities. Add lines 17 through 25	9,571,530	26	14,621,863
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	-7,202,352	27	-7,479,168
	28 Temporarily restricted net assets	16,025,800	28	16,690,039
	29 Permanently restricted net assets	11,863,940	29	13,351,806
	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	20,687,388	33	22,562,677
	34 Total liabilities and net assets/fund balances	30,258,918	34	37,184,540

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	32,620,585
2 Total expenses (must equal Part IX, column (A), line 25)	2	31,568,977
3 Revenue less expenses Subtract line 2 from line 1	3	1,051,608
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	20,687,388
5 Net unrealized gains (losses) on investments	5	823,681
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	
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	22,562,677

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 <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		2a	<input checked="" type="checkbox"/>
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 <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis <input type="checkbox"/>			
2b Were the organization's financial statements audited by an independent accountant?		2b	<input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis <input type="checkbox"/>			
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		2c	<input checked="" type="checkbox"/>
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>

Form 990 (2013)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

► Attach to Form 990 or Form 990-EZ.

► 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

ROCKFORD UNIVERSITY

Employer identification number

36-2167842

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?

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

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

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

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

Schedule A (Form 990 or 990-EZ) 2013

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

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

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

Section A. Public Support

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

Section B. Total Support

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

**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.

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

OMB No 1545-0047

2013Open to Public
Inspection

Name of the organization

Employer identification number

ROCKFORD UNIVERSITY**36-2167842****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 <input type="checkbox"/> No <input type="checkbox"/>
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 <input type="checkbox"/> No <input type="checkbox"/>

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)	<input type="checkbox"/> Preservation of an historically important land area
Protection of natural habitat	<input type="checkbox"/> 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	
a Total number of conservation easements	Held at the End of the Tax Year
b Total acreage restricted by conservation easements	2a
c Number of conservation easements on a certified historic structure included in (a)	2b
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2c
e Total number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►	2d
f Number of states where property subject to conservation easement is located ►	
g Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	Yes <input type="checkbox"/> No <input type="checkbox"/>
h Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ►	
i Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$	
j 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 <input type="checkbox"/> No <input type="checkbox"/>
k 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	► \$
1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items	
(i) Revenues included in Form 990, Part VIII, line 1	► \$
(ii) Assets included in Form 990, Part X	► \$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:	
a Revenues included in Form 990, Part VIII, line 1	► \$
b Assets included in Form 990, Part X	► \$

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

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

a 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	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	4,493,377	3,291,354	2,830,977	2,116,458	1,890,605
b Contributions	695,771	782,823	509,522	454,877	77,804
c Net investment earnings, gains, and losses	757,828	446,953	-15,982	295,999	188,615
d Grants or scholarships					
e Other expenditures for facilities and programs	36,120	27,753	33,163	36,357	40,566
f Administrative expenses					
g End of year balance	5,910,826	4,493,377	3,291,354	2,830,977	2,116,458

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

a Board designated or quasi-endowment ► **%**

b Permanent endowment ► **87.83 %**

c Temporarily restricted endowment ► **12.17 %**

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

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

(i) unrelated organizations

(ii) related organizations

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

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		5,039,980		5,039,980
b Buildings		33,574,942		33,574,942
c Leasehold improvements				
d Equipment	16,279,816			16,279,816
e Other	1,092,404	42,069,420	-40,977,016	

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ► **13,917,722**

Schedule D (Form 990) 2013

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other ENDOWMENT INVESTMENTS	5,910,826	MARKET
(A) INVESTMENTS	143,158	MARKET
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12) ►	6,053,984	

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
IRREVOCABLE TRUST RECEIVABLE	5,869,749
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15) ►	5,869,749

Part X Other Liabilities.

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) GOVERNMENTAL LOAN PAYABLE	2,008,313
(3) ACCRUED PAYROLL & PAYROLL TAXES	1,041,827
(4) STUDENT CREDIT BALANCE PAYABLE	563,605
(5) INTEREST RATE SWAP LIABILITY	303,852
(6) ASSET RETIREMENT OBLIGATION - FIN 47	243,273
(7) OTHER LIABILITIES	139,336
(8) ACCRUED DEFERRED COMP	79,189
(9) ACC POST-RETIREMENT HEALTH BENEFITS	63,436
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25) ►	4,523,762

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

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	24,670,349
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a Net unrealized gains on investments	2a	823,681
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	823,681
3 Subtract line 2e from line 1	3	23,846,668
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	8,773,917
c Add lines 4a and 4b	4c	8,773,917
5 Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	32,620,585

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	22,795,060
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	22,795,060
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	8,773,917
c Add lines 4a and 4b	4c	8,773,917
5 Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	31,568,977

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

PART V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS**ENDOWMENT FUNDS WILL BE USED FOR THEIR SPECIFIC PURPOSES****PART X - OTHER LIABILITIES CONTINUED**

DESCRIPTION	BOOK VALUE
OTHER CLAIMS PAYABLE	43,647
ANNUITIES PAYABLE	25,037
ACCRUED INTEREST	12,247

PART X - FIN 48 FOOTNOTE

THE INTERNAL REVENUE SERVICE HAS DETERMINED THAT THE UNIVERSITY IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. IT IS ALSO EXEMPT FROM STATE INCOME TAX. HOWEVER, ANY UNRELATED

BUSINESS INCOME MAY BE SUBJECT TO TAXATION.

THE UNIVERSITY FOLLOWS THE ACCOUNTING STANDARDS FOR CONTINGENCIES IN EVALUATING UNCERTAIN TAX POSITIONS. THIS GUIDANCE PRESCRIBES RECOGNITION THRESHOLD PRINCIPLES FOR THE FINANCIAL STATEMENT RECOGNITION OF TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN THAT ARE NOT CERTAIN TO BE REALIZED. NO LIABILITY HAS BEEN RECOGNIZED BY THE UNIVERSITY FOR UNCERTAIN TAX POSITIONS AS OF JUNE 30, 2014 AND 2013. THE UNIVERSITY'S TAX RETURNS ARE SUBJECT TO REVIEW AND EXAMINATION BY FEDERAL AND STATE AUTHORITIES. THE TAX RETURNS FOR THE CURRENT YEAR AS WELL AS FISCAL YEARS 2011 THROUGH 2013 ARE OPEN TO EXAMINATION BY FEDERAL AND STATE AUTHORITIES.

PART XI, LINE 4B - REVENUE AMOUNTS INCLUDED ON RETURN - OTHER FINANCIAL AID NETTED WITH REVENUE ON F/S **\$ 8,773,917**

PART XII, LINE 4B - EXPENSE AMOUNTS INCLUDED ON RETURN - OTHER FINANCIAL AID NETTED WITH REVENUE ON F/S **\$ 8,773,917**

SCHEDULE E
 (Form 990 or 990-EZ)

 Department of the Treasury
 Internal Revenue Service

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

2013Open to Public
Inspection

Name of the organization

ROCKFORD UNIVERSITYEmployer identification number
36-2167842**Part I**

- 1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II

	YES	NO
1	X	
2	X	
3	X	

ROCKFORD UNIVERSITY IS COMMITTED TO PROVIDING EQUAL OPPORTUNITY AND AN EDUCATIONAL & WORK ENVIRONMENT FOR ITS STUDENTS, FACULTY & STAFF FREE FROM ANY DISCRIMINATION BASED ON RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION, ANCESTRY, AGE, MARITAL STATUS, PHYSICAL OR MENTAL DISABILITY OR STATUS AS

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

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

4a	X
4b	X
4c	X
4d	X

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

a Students' rights or privileges?

5a	X
----	---

b Admissions policies?

5b	X
----	---

c Employment of faculty or administrative staff?

5c	X
----	---

d Scholarships or other financial assistance?

5d	X
----	---

e Educational policies?

5e	X
----	---

f Use of facilities?

5f	X
----	---

g Athletic programs?

5g	X
----	---

h Other extracurricular activities?

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

5h	X
----	---

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

6a	X
----	---

b Has the organization's right to such aid ever been revoked or suspended?

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

6b	X
----	---

7 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	X
---	---

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

SCH E - PUBLICATION OF NONDISCRIMINATORY POLICY IN MEDIA EXPLANATION
A DISABLED VETERAN OR VETERAN OF THE VIETNAM WAR. (SEE
APPLICATION ON OUR WEBSITE FOR A MORE LENGTHY DESCRIPTION)

SCH E - FINANCIAL AID OR GOVERNMENT ASSISTANCE EXPLANATION
ROCKFORD UNIVERSITY RECEIVES FEDERAL STUDENT AID

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

**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

Name of the organization

ROCKFORD UNIVERSITY

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?

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

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

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

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

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

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



Schedule I (Form 990) (2013)

Schedule I (Form 990) (2013) ROCKFORD UNIVERSITY

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 SCHOLARSHIP/FINANCIAL AID	1 363	8,773,917			
2					
3					
4					
5					
6					
7					

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

PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS
SCHOLARSHIPS ARE MONITORED BY OUR STUDENT ADMINISTRATIVE SERVICES
DEPARTMENT FOR PROPER USE & AWARDING. ALL GRANT AND SCHOLARSHIP
REQUIREMENTS ARE FOLLOWED & DOCUMENTED IN THE SAS OFFICE RECORDS.

SCHEDULE J
(Form 990)

 Department of the Treasury
 Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

2013Open to Public
Inspection

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

► Attach to Form 990. ► See separate instructions.

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

Name of the organization

ROCKFORD UNIVERSITY

Employer identification number

36-2167842
Part I Questions Regarding Compensation

Question	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	<input checked="" type="checkbox"/>	Housing allowance or residence for personal use
Travel for companions		Payments for business use of personal residence
Tax indemnification and gross-up payments	<input checked="" type="checkbox"/>	Health or social club dues or initiation fees
Discretionary spending account		Personal services (e.g., maid, chauffeur, chef)
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	<input checked="" type="checkbox"/>
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2	<input checked="" type="checkbox"/>
3 Indicate which, if any, of the following the filing organization uses 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	<input checked="" type="checkbox"/>	Written employment contract
Independent compensation consultant	<input checked="" type="checkbox"/>	Compensation survey or study
Form 990 of other organizations	<input checked="" type="checkbox"/>	Approval by the board or compensation committee
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization	4a	<input checked="" type="checkbox"/>
a Receive a severance payment or change-of-control payment?	4b	<input checked="" type="checkbox"/>
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4c	<input checked="" type="checkbox"/>
c Participate in, or receive payment from, an equity-based compensation arrangement?		
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.		
5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of	5a	<input checked="" type="checkbox"/>
a The organization?	5b	<input checked="" type="checkbox"/>
b Any related organization?		
If "Yes" to line 5a or 5b, describe in Part III		
6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of	6a	<input checked="" type="checkbox"/>
a The organization?	6b	<input checked="" type="checkbox"/>
b Any related organization?		
If "Yes" to line 6a or 6b, describe in Part III		
7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	<input checked="" type="checkbox"/>
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	8	<input checked="" type="checkbox"/>
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) 2013

DAA

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	Section A, line 1a, applicable column (D) and (E) amounts for that individual.			(F) Compensation reported as deferred in prior Form 990				
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation		(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Total of columns (B)(i)–(D)
1 ROBERT HEAD PRESIDENT	259,079 0	0	0	0	0	6,732 0	22,791 0	288,602 0	297,079 0
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									

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.

36-2167842

Page 3

SCHEDULE K
(Form 990)

 Department of the Treasury
 Internal Revenue Service

 Name of the organization
 ROCKFORD UNIVERSITY

Supplemental Information on Tax-Exempt Bonds

- Complete if the organization answered "Yes" on 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.

2013

 Open to Public
 Inspection

 Employer identification number
36-2167842

OMB No. 1545-0047

OMB No. 1545-0047

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) Pooled financing
A VILLAGE OF MACHESNEY PARK, IL		36-3126674			10/09/13	5,000,000	SEE PART VI	X	X	X
B										
C										
D										

Part II Proceeds

	(A)	(B)	(C)	(D)
1 Amount of bonds retired				
2 Amount of bonds legally defeased				
3 Total proceeds of issue		5,000,000		
4 Gross proceeds in reserve funds		4,375,971		
5 Capitalized interest from proceeds				
6 Proceeds in refunding escrows				
7 Issuance costs from proceeds		100,000		
8 Credit enhancement from proceeds				
9 Working capital expenditures from proceeds				
10 Capital expenditures from proceeds		524,029		
11 Other spent proceeds				
12 Other unspent proceeds				
13 Year of substantial completion				
	2015			
14 Were the bonds issued as part of a current refunding issue?	Yes	No	Yes	No
15 Were the bonds issued as part of an advance refunding issue?		X		
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)
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?	Yes	No	Yes	No
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X		
For Paperwork Reduction Act Notice, see the Instructions for Form 990.				

Part III Private Business Use (Continued)

	A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D 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 Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		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?								
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
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?				
b Name of provider	X			
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
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 K - ADDITIONAL INFORMATION****VILLAGE OF MACHESNEY PARK, IL**

\$100,000 OF THE PROCEEDS WERE USED TO PAY A PORTION OF THE ISSUANCE COSTS.

-

THE REMAINING PROCEEDS ARE TO BE USED FOR THE PURPOSE OF PARTIALLY FINANCING AND REIMBURSING THE ACQUISITION, CONSTRUCTION, REFURBISHMENT, INSTALLATION, AND EQUIPPING OF CERTAIN NEW AND EXISTING FACILITIES TO BE USED BY THE UNIVERSITY.

SCHEDULE L
(Form 990 or 990-EZ)

 Department of the Treasury
 Internal Revenue Service

Transactions With Interested Persons

OMB No 1545-0047

2013Open To Public
Inspection

Name of the organization

ROCKFORD UNIVERSITY

Employer identification number

36-2167842

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

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

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction		(d) Corrected?	
			Yes	No		
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						

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

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

Part II Loans to and/or From Interested Persons.

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

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the org?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
TERRY INGRASIA	CASH FLOW FOR OPERATIONS		X		50,000	10,000			X	X		X
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total							► \$	10,000				

Part III Grants or Assistance Benefiting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990 or 990-EZ) 2013

Part IV Business Transactions Involving Interested Persons.

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

Part V Supplemental Information

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

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 990-EZ 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.

OMB No 1545-0047

2013Open to Public
Inspection

Name of the organization

ROCKFORD UNIVERSITY

Employer identification number

36-2167842

FORM 990 - ORGANIZATION'S MISSION

TO EDUCATE MEN & WOMEN TO LEAD RESPONSIBLE LIVES BY MEANS OF A CURRICULUM GROUNDED IN LIBERAL ARTS LEARNING & COMPLEMENTED & EXTENDED BY PROFESSIONAL & PRACTICAL EXPERIENCE THROUGH THE TOTAL ACADEMIC & CO-CURRICULAR EXPERIENCE. ROCKFORD UNIVERSITY STRIVES TO PREPARE STUDENTS FOR FULFILLING LIVES, CAREERS & PARTICIPATION IN A MODERN & CHANGING GLOBAL SOCIETY.

FORM 990 - ADDITIONAL INFORMATION

AS OF JULY 1, 2013 ROCKFORD COLLEGE CHANGED ITS NAME TO ROCKFORD UNIVERSITY

FORM 990, PART VI - ADDITIONAL INFORMATION

BUSINESS RELATIONSHIPS BETWEEN BOARD OF TRUSTEE MEMBERS: SEVERAL OF OUR BOARD TRUSTEES HAVE BUSINESS RELATIONSHIPS WITH EACH OTHER LOCALLY

FORM 990, PART VI, LINE 2 - RELATED PARTY INFORMATION AMONG OFFICERS
SEE EXPLANATION ABOVE

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
THE 990 IS REVIEWED BY THE FINANCE COMMITTEE OF THE BOARD OF TRUSTEES IN DETAIL AND APPROVED BY THE FULL BOARD OF TRUSTEES UPON RECOMMENDATION FROM THE FINANCE COMMITTEE

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
CONFLICT OF INTEREST STATEMENTS ARE SIGNED ANNUALLY BY THE BOARD OF TRUSTEES, OFFICERS AND KEY EMPLOYEES. AS OF MAY 2010 AN OFFICIAL CONFLICT

Name of the organization

ROCKFORD UNIVERSITY

Employer identification number

36-2167842

OF INTEREST POLICY HAS BEEN ADOPTED BY THE BOARD.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL EMPLOYEE SALARIES IN TOTALITY ARE REVIEWED AND APPROVED BY THE BOARD OF TRUSTEES FINANCE COMMITTEE EACH YEAR AS PART OF THE BUDGET APPROVAL PROCESS. THE BOARD APPROVES THE PRESIDENT'S COMPENSATION. THE PRESIDENT APPROVES THE VICE PRESIDENT'S COMPENSATION, WITH REVIEW OF THE BOARD. ALL OTHER EXECUTIVE SALARIES ARE APPROVED BY THE PRESIDENT. ALL EMPLOYEE SALARIES ARE COMPARED AGAINST THE INDUSTRY AVERAGES PER THE CUPA SURVEY DATA (FOR STAFF) AND FACULTY. THIS DATA COMPARES THE SALARIES OF COMPARABLE PRIVATE HIGHER EDUCATION INSTITUTIONS WITH SIMILAR SIZED BUDGETS, BASED ON JOB TITLE AND DUTIES (FOR STAFF) AND BASED ON RANK, SPECIALTY, AND SUB-SPECIALTY (FOR FACULTY).

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS EMPLOYEE SALARIES IN TOTALITY ARE REVIEWED AND APPROVED BY THE BOARD OF TRUSTEES FINANCE COMMITTEE EACH YEAR AS PART OF THE BUDGET APPROVAL PROCESS. THE BOARD APPROVES THE PRESIDENT'S COMPENSATION. THE PRESIDENT APPROVES THE VICE PRESIDENT'S COMPENSATION, WITH REVIEW OF THE BOARD. ALL OTHER EXECUTIVE SALARIES ARE APPROVED BY THE PRESIDENT. ALL EMPLOYEE SALARIES ARE COMPARED AGAINST THE INDUSTRY AVERAGES PER THE CUPA SURVEY DATA (FOR STAFF) AND FACULTY. THIS DATA COMPARES THE SALARIES OF COMPARABLE PRIVATE HIGHER EDUCATION INSTITUTIONS WITH SIMILAR SIZED BUDGETS, BASED ON JOB TITLE AND DUTIES (FOR STAFF) AND BASED ON RANK, SPECIALTY, AND SUB-SPECIALTY (FOR FACULTY).

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

Name of the organization

ROCKFORD UNIVERSITY

Employer identification number

36-2167842

AVAILABLE UPON REQUEST TO THE PUBLIC AND MANY ARE POSTED ON THE ROCKFORD
UNIVERSITY WEBSITE

FORM 990, PART XI, LINE 9 - RECONCILIATION OF CHANGES - OTHER

FINANCIAL AID NETTED WITH REVENUE ON F/S **\$ -8,773,917**

FINANCIAL AID NETTED WITH REVENUE ON F/S \$ 8,773,917