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Return of Organization Exempt From Income Tax

OMB No 1545-0047

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2015 calendar year, or tax year beginning MAY 1, 2015, and ending APRIL 30, 2016	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization BROCK UNIVERSITY Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1812 SIR ISAAC BROCK WAY City or town state or province country and ZIP or foreign postal code ST CATHARINES, ONTARIO, CANADA, L2S 3A1
	D Employer identification number 98 0052780
	E Telephone number 905 688 5550
	G Gross receipts \$ 236,947 175
	F Name and address of principal officer TOM TRAVES SAME AS ABOVE
H (a) Is this a group return for subordinates? ☐ Yes ☒ No (b) Are all subordinates included? ☐ Yes ☐ No If 'No' attach a list (see instructions)	
I Tax exempt status ☒ 501(c)(3) ☐ 501(c)() (insert no) ☐ 4947(a)(1) or ☐ 527	
J Website WWW BROCKU CA	
K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other	
L Year of formation 1964	
M State of legal domicile CA	

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities Teaching and research in broadly based undergraduate and graduate education and interdisciplinary programs	
	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)	30
	4	Number of independent voting members of the governing body (Part VI, line 1b)	23
	5	Total number of individuals employed in calendar year 2015 (Part V, line 2a)	0
	6	Total number of volunteers (estimate if necessary)	859
	7a	Total unrelated business revenue from Part VIII, column (A), line 12	-
Revenue	8	Contributions and grants (Part VIII, line 1h)	89 827 082
	9	Program service revenue (Part VIII, line 2g)	137 356 470
	10	Investment income (Part VIII, column (A), lines 3-10)	3 806 662
	11	Other revenue (Part VIII, column (A), lines 3, 6d, 8c, 9c, 10c, and 11e)	34 661 887
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	265 652 101
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	15 295 738
	14	Benefits paid to or for members (Part IX, column (A), line 4)	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	166 601 141
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	
	16b	Total fundraising expenses (Part IX, column (D), line 25) 3 139 406	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	69 058 816
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	250 955 695
Net Assets or Fund Balances	19	Revenue less expenses Subtract line 18 from line 12	14 696 406
	20	Total assets (Part X, line 16)	468 889 269
	21	Total liabilities (Part X, line 26)	332 714 390
	22	Net assets or fund balances Subtract line 21 from line 20	136 174 879

Part II Signature Block

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

Sign Here	Signature of officer <i>Brian Hutchings</i>	Date
	Type or print name and title Brian Hutchings, Vice-President, Administration	

Paid Preparer Use Only	Print/Type preparer's name Shy Joseph	Preparer's signature <i>[Signature]</i>	Date 12/13/2016	Check ☐ if self employed	PTIN P01085371
	Firm's name KPMG LLP	Firm's EIN 13 5565207			
	Firm's address 60 South Street Boston MA 02111	Phone no 613 988 1000			

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

☒ Yes ☐ No

2

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	☒	☐
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	☒	☐
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	☐	☒
4 Section 501(c)(3) organizations Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	☐	☒
5 Is the organization a section 501(c)(4), 501(c)(5) or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	☐	☒
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	☐	☒
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	☐	☒
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	☒	☐
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	☐	☒
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	☒	☐
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	☐	☐
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	☒	☐
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	☐	☒
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	☐	☒
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	☐	☒
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	☒	☐
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	☐	☒
12 a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	☒	☐
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	☐	☒
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	☒	☐
14 a Did the organization maintain an office, employees, or agents outside of the United States?	☒	☐
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	☒	☐
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	☐	☒
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	☒	☐
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	☐	☒
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	☒	☐
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	☐	☒

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
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.	0	
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).		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		✓
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		
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)?	✓	
b	If "Yes," enter the name of the foreign country: <u>Canada</u> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		✓
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		✓
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		✓
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c)		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year.		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders.		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		✓
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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 organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Mark Arthur Trustee	1	✓								
(2) Michele Elise Burnett Trustee	1	✓								
(3) Trevor Cooper Trustee	1	✓								
(4) John Fisher Trustee	1	✓								
(5) William Rickers Trustee	1	✓								
(6) Joe Robertson Immediate Past Chair	1	✓								
(7) Elizabeth Zimmermann Trustee	1	✓								
(8) John Zoccoli Trustee	1	✓								
(9) David Blackmore Trustee	1	✓								
(10) Jeffrey Cairns Trustee	1	✓								
(11) Allan Cole Trustee	1	✓								
(12) Gary Comerford Trustee	1	✓								
(13) Mario De Divitiis Trustee	1	✓								
(14) Aurora Di Fruscia Trustee	1	✓								

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) John Suk Chair	1	☒								
(16) Robin Williams Trustee	1	☒								
(17) Lawrence Zimmering Trustee	1	☒								
(18) Scott Henderson Faculty Trustee	40	☒						98,774.89		11,873.88
(19) Kelly Lockwood Faculty Trustee	40	☒						106,741.38		10,150.16
(20) Drane Miller Faculty Trustee	40	☒						136,255.61		12,675.56
(21) Larry Savage Faculty Trustee	40	☒						101,665.85		9,288.83
(22) Susan Sydor Faculty Trustee	40	☒						125,182.76		19,364.36
(23) Mary Louise Vanderlee Faculty Trustee	40	☒						105,365.45		12,467.03
(24) Gloria Gallagher Staff Trustee	35	☒						66,384.59		9,004.25
(25) Philip Nardangeli Staff Trustee	35	☒						44,472.79		7,206.39
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 of 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

	Yes	No
3	☐	☐
4	☐	☐
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 VII Section A Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) Neil McCartney Provost & VP Academic	35				☒			197 978 35		15 407 44
(16) Jingyu Li Associate Professor	40					☒		174 405 42		15 368 78
(17) Martin Kusy Professor	40					☒		212 504 23		15 368 78
(18) Tansu Barker Professor	40					☒		183 851 37		15 368 78
(19) Dirk De Clercq Professor	40					☒		182 799 89		15 368 78
(20) Donald Cyr Professor	40					☒		177 150 20		15 368 78
(21) _____										
(22) _____										
(23) _____										
(24) _____										
(25) _____										
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 of 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

	Yes	No
3		
4		
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 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 domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	248 513	248 513		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	13 395 544	13 395 544		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1 790 227	673 986	1 116 241	
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	119 437 318	105 089 548	12 714 458	1 633 312
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	13 535 645	11 809 013	1 544 265	182 367
9 Other employee benefits	5 642 293	4 922 552	643 722	76 019
10 Payroll taxes	6 969 145	6 080 148	795 101	93 896
11 Fees for services (non-employees)				
a Management		-		
b Legal	750 433	-	750 433	
c Accounting	94 283		94 283	
d Lobbying		-		
e Professional fundraising services. See Part IV, line 17				-
f Investment management fees	356 906	226 604	130 302	
g Other (if line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	1 461 084	875 814	19	585 251
13 Office expenses	1 568 270	1 217 603	172 423	178 244
14 Information technology	225 941	225 941		
15 Royalties				-
16 Occupancy	11 265 945	4 691 763	6 519 929	54 253
17 Travel	1 022 694	916 285	104 100	2 309
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				-
19 Conferences, conventions, and meetings	1 400 484	1 251 010	126 625	22 849
20 Interest	5 651 209	4 415 366	1 235 843	
21 Payments to affiliates	-		-	
22 Depreciation, depletion, and amortization	13 773 416	11 431 935	2 341 481	
23 Insurance	681 120		681 120	
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 Other Operating Supplies	9 481 388	9 304 038	177 350	-
b Membership Dues	424 484	167 421	242 184	14 879
c Research	8 825 393	8 825 393		-
d Cost of Sales reported with Revenue	(5 485 942)	(5 485 942)	-	-
e All other expenses. Miscellaneous	14 947 563	12 308 672	2 342 864	296 027
25 Total functional expenses. Add lines 1 through 24e	227 463 356	192 591 207	31 732 743	3 139 406
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 XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	230 862 170
2	Total expenses (must equal Part IX, column (A), line 25)	2	227 463 356
3	Revenue less expenses Subtract line 2 from line 1	3	3 398 814
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	136 174 879
5	Net unrealized gains (losses) on investments	5	(1 316 596)
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	(8 871 132)
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	129 385 965

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

- 1** Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both
☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 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?
- 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

	Yes	No
	☐	☐
2a	☒	☐
2b	☒	☐
2c	☒	☐
3a	☐	☒
3b	☐	☐

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

► Complete if the organization answered "Yes" on 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

2015

**Open to Public
Inspection**

Name of the organization

BROCK UNIVERSITY

Employer identification number

98 0052780

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.

Brock University is subject to the Ontario Human Rights Code which is a provincial law for freedom from discrimination whereby every person has a right to equal treatment without discrimination because of race, ancestry, place of origin, colour, ethnic origin, citizenship, sex, sexual orientation, age, marital status, family status or disability. See Human Rights policy available online (http://brocku.ca/human_rights/policies_procedures). The University publicizes its nondiscriminatory policy on its applications.

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

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

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

- a Students' rights or privileges?
- b Admissions policies?
- c Employment of faculty or administrative staff?
- d Scholarships or other financial assistance?
- e Educational policies?
- f Use of facilities?
- g Athletic programs?
- h Other extracurricular activities?

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

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

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

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

- 7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II.

YES NO

1	✓	
2	✓	
3	✓	
4a		✓
4b		✓
4c	✓	
4d	✓	
5a		✓
5b		✓
5c		✓
5d		✓
5e		✓
5f		✓
5g		✓
5h		✓
6a	✓	
6b		✓
7	✓	

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

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

OMB No 1545-0047

2015

**Open to Public
Inspection**

Name of the organization

BROCK UNIVERSITY

Employer identification number

98 0052780

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

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

2 For grantmakers Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States

3 Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g. fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) Ontario, Canada	1	5,752	Program services expense	Education & Research	178,947,150
(2) Ontario, Canada			Management and General	Education & Research	31,732,743
(3) Ontario, Canada			Fundraising expenses	Education & Research	3,139,406
(4) Ontario, Canada			Non-US Investments	Investment	84,156,894
(5) North America			Program services expense	Scholarship	11,036,773
(6) Central America/Caribbean			Program services expense	Scholarship	147,716
(7) East Asia and Pacific			Program services expense	Scholarship	642,917
(8) Europe			Program services expense	Scholarship	410,048
(9) Middle East/North Africa			Program services expense	Scholarship	314,210
(10) Russia			Program services expense	Scholarship	135,880
(11) South America			Program services expense	Scholarship	79,884
(12) South Asia			Program services expense	Scholarship	272,023
(13) Sub-Saharan Africa			Program services expense	Scholarship	356,093
(14)					
(15)					
(16)					
(17)					
3a Sub-total	1	5,752			311,371,737
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)	1	5,752			311,371,737

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non cash assistance	(g) Description of non cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) Scholarships	North America	7 094	11 036 773	Cheques EFTs			
(2) Scholarships	Central America/Caribbea	35	147 716	Cheques, EFTs			
(3) Scholarships	East Asia and Pacific	360	642 917	Cheques EFTs			
(4) Scholarships	Europe	63	410 048	Cheques EFTs			
(5) Scholarships	Middle East/North Africa	57	314 210	Cheques EFTs			
(6) Scholarships	Russia	21	135 880	Cheques, EFTs			
(7) Scholarships	South America	19	79 884	Cheques EFTs			
(8) Scholarships	South Asia	135	272 023	Cheques EFTs			
(9) Scholarships	Sub Saharan Africa	113	356 093	Cheques EFTs			
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part V Supplemental Information

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

Grants are recorded upon receipt into separate general ledger accounts. The activities in these accounts are monitored and reviewed by the Office of Research Services and the Finance Department. The Office of Research Services in conjunction with the researcher assigned to each grant provide oversight of the accounts and the activity contained within _____.

Grants and other assistance to individuals outside the US consists of student awards and scholarships. The Office of the Registrar administers and monitors all awards and scholarships _____.

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" on 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

2015

Open to Public
Inspection

Name of the organization

Employer identification number

BROCK UNIVERSITY

98 0052780

Part I General Information on Grants and Assistance

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

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

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

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

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

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

Cat No 50055P

Schedule I (Form 990) (2015)

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

BROCK UNIVERSITY

Compensation Information

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

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

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

OMB No 1545-0047

2015

Open to Public Inspection

Employer identification number

98 0052780

Part I Questions Regarding Compensation

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

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ 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.

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?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| ☒ Compensation committee | ☒ Written employment contract |
| ☐ Independent compensation consultant | ☒ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?

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

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?

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

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?

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

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described on lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

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

	Yes	No
1a		
1b	✓	
2	✓	
3		
4a		✓
4b		✓
4c		✓
5a		✓
5b		✓
6a		✓
6b		✓
7		✓
8		✓
9		

Part III Supplemental Information

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

Part I - 1a. The President of the University receives a discretionary spending account.

Each Associate Vice President and Vice President has a professional allowance account that is used for professional development and training.

Each faculty member has a professional expense reimbursement account that is used for professional development, attending conferences, training or research materials. The amount received each year is set out in the collective agreement (http://bi.ocku.ca/hr_ehs/collective_agreements_2).

Part III - Amounts reported as compensation to foreign persons are for services rendered to the University outside of the United States and are not required to be reported on Forms

W 2 1099 or 1042 S.