

Form **990**  
Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
▶ Do not enter social security numbers on this form as it may be made public  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047  
**2016**  
**Open to Public Inspection**

### A For the 2016 calendar year, or tax year beginning 06-01-2016, and ending 05-31-2017

- B** Check if applicable  
 Address change  
 Name change  
 Initial return  
 Final  
 Return/terminated  
 Amended return  
 Application pending

**C** Name of organization  
ROBERT MORRIS UNIVERSITY

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
6001 UNIVERSITY BLVD REVERE CENTER

City or town, state or province, country, and ZIP or foreign postal code  
MOON TOWNSHIP, PA 151081189

**D** Employer identification number  
25-1120678

**E** Telephone number  
(412) 397-5263

**G** Gross receipts \$ 176,275,969

**F** Name and address of principal officer  
CHRISTOPHER B HOWARD  
6001 UNIVERSITY BLVD REVERE CENTER  
MOON TOWNSHIP, PA 151081189

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
If "No," attach a list (see instructions)  
**H(c)** Group exemption number ▶

**I** Tax-exempt status  501(c)(3)  501(c) ( ) ◀ (insert no )  4947(a)(1) or  527

**J** Website: ▶ WWW.RMU.EDU

**K** Form of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation 1921 **M** State of legal domicile PA

### Part I Summary

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

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

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	31
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	30
<b>5</b> Total number of individuals employed in calendar year 2016 (Part V, line 2a)	2,104
<b>6</b> Total number of volunteers (estimate if necessary)	31
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	5,227,850
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	0

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	9,315,755	7,486,688
<b>9</b> Program service revenue (Part VIII, line 2g)	163,124,785	166,448,170
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	721,025	1,307,866
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	123,828	97,887
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	173,285,393	175,340,611
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	40,126,397	41,914,728
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	71,813,861	70,502,439
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 5,768,902		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	55,402,837	55,148,507
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	167,343,095	167,565,674
<b>19</b> Revenue less expenses Subtract line 18 from line 12	5,942,298	7,774,937

	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	224,757,940	231,608,978
<b>21</b> Total liabilities (Part X, line 26)	105,828,038	104,641,435
<b>22</b> Net assets or fund balances Subtract line 21 from line 20	118,929,902	126,967,543

### 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 \_\_\_\_\_ Date 2018-03-28  
CHRISTOPHER B HOWARD PRESIDENT  
Type or print name and title \_\_\_\_\_

**Paid Preparer Use Only**  
Print/Type preparer's name Preparer's signature Date  
JEFFREY FRANK JEFFREY FRANK 2018-03-28  
Check  if self-employed PTIN P00287234  
Firm's name ▶ DELOITTE TAX LLP Firm's EIN ▶ 86-1065772  
Firm's address ▶ 111 MONUMENT CIRCLE STE 4200 Phone no (317) 464-8600  
INDIANAPOLIS, IN 462045108

**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

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

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

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

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

If "Yes," describe these changes on Schedule O

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

**4a** (Code ) (Expenses \$ 41,146,370 including grants of \$ 0 ) (Revenue \$ 93,435,999 )  
See Additional Data

**4b** (Code ) (Expenses \$ 41,914,728 including grants of \$ 41,914,728 ) (Revenue \$ 41,914,728 )  
See Additional Data

**4c** (Code ) (Expenses \$ 21,180,375 including grants of \$ 0 ) (Revenue \$ 32,368,026 )  
See Additional Data

(Code ) (Expenses \$ 53,786,494 including grants of \$ ) (Revenue \$ 987,168 )  
AUXILIARY ENTERPRISES RESIDENCE HALLS, DINING HALLS, RECREATIONAL

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ 53,786,494 including grants of \$ ) (Revenue \$ 987,168 )

**4e Total program service expenses** ▶ 158,027,967

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	Yes	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	Yes	
<b>3</b> 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		No
<b>4 Section 501(c)(3) organizations.</b> 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	Yes	
<b>5</b> 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		No
<b>6</b> 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		No
<b>7</b> 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		No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		No
<b>9</b> 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		No
<b>10</b> 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	Yes	
<b>11</b> 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		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	Yes	
<b>b</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		No
<b>c</b> 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		No
<b>d</b> 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		No
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	Yes	
<b>f</b> 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	Yes	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	Yes	
<b>b</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		No
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	Yes	
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		No
<b>b</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	Yes	
<b>15</b> 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		No
<b>16</b> 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		No
<b>17</b> 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)		No
<b>18</b> 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	Yes	
<b>19</b> 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		No

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

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H . . . . .</i>		No
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>	Yes	
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>	Yes	
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J . . . . .</i>	Yes	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .</i>	Yes	
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		No
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		No
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		No
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		No
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		No
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II . . . . .</i>		No
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III . . . . .</i>	Yes	
<b>28</b> 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)		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		No
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>	Yes	
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>	Yes	
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>	Yes	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>		No
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>		No
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>		No
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>		No
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .</i>	Yes	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		No
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		No
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>		No
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited tax shelter transactions, deductible contributions, and 501(c)(7), (12), and (29) organizations.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (31), 1b (30), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17 (States), 18 (Public inspection), 19 (Schedule O), 20 (Person with books and records).





**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b> Membership dues . . . . .	<b>1b</b>					
	<b>c</b> Fundraising events . . . . .	<b>1c</b>					
	<b>d</b> Related organizations . . . . .	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	1,816,513				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	5,670,175				
	<b>g</b> Noncash contributions included in lines 1a-1f \$ _____		25,192				
	<b>h Total.</b> Add lines 1a-1f . . . . .		7,486,688				
<b>Program Service Revenue</b>		Business Code					
	<b>2a</b> TUITION AND FEES	611710	133,537,132	133,537,132			
	<b>b</b> AUXILIARY ENTERPRISES	611710	23,245,318	23,245,318			
	<b>c</b> ISLAND SPORTS CENTER	713940	4,797,562		4,797,562		
	<b>d</b> OTHER REVENUES	611710	3,201,185	3,201,185			
	<b>e</b> PARKING REVENUE	611710	496,016	496,016			
	<b>f</b> All other program service revenue		1,170,957	740,669	430,288		
<b>g Total.</b> Add lines 2a-2f . . . . .		166,448,170					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		1,337,001			1,337,001	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .						
	<b>5</b> Royalties . . . . .						
	<b>6a</b> Gross rents	(i) Real					
		(ii) Personal					
		<b>b</b> Less rental expenses					
		<b>c</b> Rental income or (loss)					
	<b>d</b> Net rental income or (loss) . . . . .						
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	823,155				
		(ii) Other					
		<b>b</b> Less cost or other basis and sales expenses	857,290	-5,000			
		<b>c</b> Gain or (loss)	-34,135	5,000			
	<b>d</b> Net gain or (loss) . . . . .		-29,135			-29,135	
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	<b>a</b>	180,955				
<b>b</b> Less direct expenses . . . . .		83,068					
<b>c</b> Net income or (loss) from fundraising events . . . . .			97,887			97,887	
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>						
	<b>b</b> Less direct expenses . . . . .						
	<b>c</b> Net income or (loss) from gaming activities . . . . .						
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>						
	<b>b</b> Less cost of goods sold . . . . .						
	<b>c</b> Net income or (loss) from sales of inventory . . . . .						
Miscellaneous Revenue	Business Code						
<b>11a</b>							
<b>b</b>							
<b>c</b>							
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . .							
<b>12 Total revenue.</b> See Instructions . . . . .			175,340,611	161,220,320	5,227,850	1,405,753	

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	43,400	43,400		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22.	41,871,328	41,871,328		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.				
<b>4</b> Benefits paid to or for members.				
<b>5</b> Compensation of current officers, directors, trustees, and key employees.	4,746,899	3,087,858	1,253,656	405,385
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
<b>7</b> Other salaries and wages.	50,464,854	46,548,782	2,134,663	1,781,409
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	3,679,103	3,475,281	16,556	187,266
<b>9</b> Other employee benefits.	7,922,963	7,484,031	35,653	403,279
<b>10</b> Payroll taxes.	3,688,620	3,484,270	16,599	187,751
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management.				
<b>b</b> Legal.	377,894	356,958	1,701	19,235
<b>c</b> Accounting.	212,229	200,472	955	10,802
<b>d</b> Lobbying.	63,795		63,795	
<b>e</b> Professional fundraising services. See Part IV, line 17.				
<b>f</b> Investment management fees.				
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	18,961,259	17,910,803	85,327	965,129
<b>12</b> Advertising and promotion.	1,270,844	1,200,439	5,719	64,686
<b>13</b> Office expenses.	3,062,129	2,892,487	13,780	155,862
<b>14</b> Information technology.	3,998,702	3,777,174	17,994	203,534
<b>15</b> Royalties.				
<b>16</b> Occupancy.	3,211,863	3,033,926	14,453	163,484
<b>17</b> Travel.	3,373,970	3,187,052	15,183	171,735
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials.				
<b>19</b> Conferences, conventions, and meetings.				
<b>20</b> Interest.	3,589,653	3,390,787	16,153	182,713
<b>21</b> Payments to affiliates.				
<b>22</b> Depreciation, depletion, and amortization.	11,156,722	10,538,640	50,205	567,877
<b>23</b> Insurance.	1,030,224	973,150	4,636	52,438
<b>24</b> 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.)				
<b>a</b> BAD DEBT	1,578,564	1,491,111	7,104	80,349
<b>b</b> OTHER	1,552,837	1,466,810	6,988	79,039
<b>c</b> NON CAP EQUIPMENT	1,158,498	1,094,317	5,213	58,968
<b>d</b> DUES/SUBSCRIPTIONS	549,324	518,891	2,472	27,961
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e.	167,565,674	158,027,967	3,768,805	5,768,902
<b>26</b> 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 <input type="checkbox"/> 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 IX

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	276,986	<b>1</b>	313,407
	<b>2</b> Savings and temporary cash investments . . . . .	25,471,227	<b>2</b>	24,895,678
	<b>3</b> Pledges and grants receivable, net . . . . .	955,205	<b>3</b>	2,558,169
	<b>4</b> Accounts receivable, net . . . . .	4,601,303	<b>4</b>	6,462,383
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		<b>5</b>	
	<b>6</b> 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		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	260,771	<b>7</b>	223,865
	<b>8</b> Inventories for sale or use . . . . .	259,789	<b>8</b>	238,017
	<b>9</b> Prepaid expenses and deferred charges . . . . .	1,145,787	<b>9</b>	1,686,524
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b> 289,249,133		
	<b>b</b> Less accumulated depreciation	<b>10b</b> 133,584,430	154,878,473	<b>10c</b> 155,664,703
	<b>11</b> Investments—publicly traded securities . . . . .	30,316,537	<b>11</b>	33,625,855
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets See Part IV, line 11 . . . . .	6,591,862	<b>15</b>	5,940,377
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	224,757,940	<b>16</b>	231,608,978	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	19,119,895	<b>17</b>	18,848,580
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	7,010,075	<b>19</b>	6,119,437
	<b>20</b> Tax-exempt bond liabilities . . . . .	39,676,800	<b>20</b>	39,900,821
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> 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 . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	38,469,754	<b>23</b>	38,103,674
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	1,551,514	<b>25</b>	1,668,923
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	105,828,038	<b>26</b>	104,641,435
<b>Net Assets or Fund Balances</b>	<b>27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b> Unrestricted net assets	94,003,997	<b>27</b>	100,138,364
	<b>28</b> Temporarily restricted net assets . . . . .	14,585,457	<b>28</b>	15,998,174
	<b>29</b> Permanently restricted net assets	10,340,448	<b>29</b>	10,831,005
	<b>30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
	<b>33 Total net assets or fund balances . . . . .</b>	118,929,902	<b>33</b>	126,967,543
	<b>34 Total liabilities and net assets/fund balances . . . . .</b>	224,757,940	<b>34</b>	231,608,978

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	175,340,611
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	167,565,674
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	7,774,937
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	118,929,902
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	2,752,412
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	-2,489,708
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	126,967,543

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b> Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2a</b>		No
<b>b</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 <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2b</b>	Yes	
<b>c</b> 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	<b>2c</b>	Yes	
<b>3a</b> 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>3a</b>	Yes	
<b>b</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	<b>3b</b>	Yes	

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 25-1120678

**Name:** ROBERT MORRIS UNIVERSITY

Form 990 (2016)

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**Form 990, Part III, Line 4a:**

INSTRUCTION EXPENSES-DIRECT COSTS OF ALL ACTIVITIES THAT ARE PART OF THE UNIVERSITY'S INSTRUCTION PROGRAMS FROM ACADEMIC DEPARTMENTS

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**Form 990, Part III, Line 4b:**

SCHOLARSHIPS AND FELLOWSHIPS

**Form 990, Part III, Line 4c:**

STUDENT SERVICES-INCLUDE EXPENSES FOR THE OFFICES OF FINANCIAL AID, ENROLLMENT MANAGEMENT, REGISTRAR, ATHLETICS AND THOSE ACTIVITIES WHOSE  
PRIMARY PURPOSE IS TO CONTRIBUTE TO THE STUDENT'S EMOTIONAL AND PHYSICAL WELL BEING

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
RICHARD HARSHMAN ..... CHAIR	5 00 ..... 0 00	X						0	0	0
CARRIE COGHILL ..... VICE CHAIR	2 00 ..... 0 00	X						0	0	0
STEPHEN KLEMASH ..... VICE CHAIR	2 00 ..... 0 00	X						0	0	0
RICHARD ARCHER ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
LEROY BALL ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
JEFFREY BROADHURST ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
GARY CLAUS ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
KEVIN COLBERT ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
WILLIAM COPELAND ..... EMERITUS TRUSTEE (THRU 2/16/17)	2 00 ..... 0 00	X						0	0	0
DEBORAH CUNNINGHAM ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MARGARET DICUCCIO ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
CLARENCE DOZIER ..... TRUSTEE (FROM 9/23/16)	2 00 ..... 0 00	X						0	0	0
WELLING FRUEHAUF ..... EMERITUS TRUSTEE	2 00 ..... 0 00	X						0	0	0
VICTOR GREGOVITS ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
CHARLES HOMAN ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
THOMAS HUNLEY ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
DAVID LANCIA ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
MARGARET LARKINS-PETTIGREW ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
KAREN LARRIMER ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
DAVID MALONE ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
RALPH MARTIN ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
BARBARA MCNEES ..... EMERITUS TRUSTEE	2 00 ..... 0 00	X						0	0	0
NORMAN MITRY ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
FRANK MOLINERO ..... TRUSTEE (THRU 2/17), EMERITUS	2 00 ..... 0 00	X						0	0	0
GERD MUELLER ..... EMERITUS TRUSTEE	2 00 ..... 0 00	X						0	0	0
ANNE NEMER DHANDA ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
MORGAN O'BRIEN ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
KOLIA O'CONNOR ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
NICK PRATER ..... EMERITUS TRUSTEE	2 00 ..... 0 00	X						0	0	0
ROBERT ROGERS ..... EMERITUS TRUSTEE	2 00 ..... 0 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
PATRICIA ROONEY ..... EMERITUS TRUSTEE	2 00 ..... 0 00	X						0	0	0
JAMES RUDOLPH ..... EMERITUS TRUSTEE	2 00 ..... 0 00	X						0	0	0
ROBIN SANDERS ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
THERESA SCHEETZ ..... EMERITUS TRUSTEE	2 00 ..... 0 00	X						0	0	0
MICHAEL SMITH ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
GARY SOKULSKI ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
GREGORY SPENCER ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
THOMAS STERLING ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
STEPHEN VAN OSS ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
JOHN VIEHMAN ..... EMERITUS TRUSTEE	2 00 ..... 0 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
JOHN WALDRON ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
CHRISTOPHER V HOWARD ..... PRESIDENT	50 00 ..... 0 00			X				413,978	0	240,193
DAVID L JAMISON ..... PROVOST, SR VP ACADEMICS	50 00 ..... 0 00			X				333,302	0	45,428
DAN W KIENER ..... SR VP BUISNESS AFFAIRS	50 00 ..... 0 00			X				352,371	0	51,964
JAY T CARSON ..... SR VP INSTITUTIONAL ADV	50 00 ..... 0 00			X				297,670	0	58,607
RENEE T CAVALOVITCH ..... VP AND GENERAL COUNSEL	50 00 ..... 0 00			X				261,012	0	17,162
JEFFREY A LISTWAK ..... VP FINANCIAL OPS AND TREASURER	50 00 ..... 0 00			X				248,580	0	44,867
DERYA A JACOBS ..... VP AND SR VICE PROVOST	50 00 ..... 0 00				X			272,917	0	35,069
WENDY C BECKEMEYER ..... VP ENROLLMENT	50 00 ..... 0 00				X			234,152	0	41,979
ELLEN G WIECKOWSKI ..... VP, IT & HR	50 00 ..... 0 00				X			220,089	0	28,267

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
PERRY F ROOFNER ..... VP FOR FACILITIES	50 00 ..... 0 00				X			219,085	0	39,590
JOHN MICHALENKO ..... VP STUDENT LIFE	50 00 ..... 0 00				X			214,974	0	37,790
VALERIE M HOWARD ..... DEAN, SNHS	50 00 ..... 0 00				X			205,032	0	18,558
LAWRENCE A TOMEI ..... VICE PROVOST	50 00 ..... 0 00				X			182,759	0	35,837
MARY ANN RAFOTH ..... DEAN EDU AND SOC SCI	50 00 ..... 0 00				X			180,536	0	34,466
CRAIG S COLEMAN ..... ATHLETIC DIRECTOR	50 00 ..... 0 00				X			179,629	0	8,029
MARIA V KALEVITCH ..... DEAN, ENG, MATH & SCIENCE	50 00 ..... 0 00				X			178,357	0	38,275
ANDREW S TOOLE ..... HEAD BASKETBALL COACH	40 00 ..... 0 00					X		487,750	0	37,819
SAL M BUSCAGLIA ..... HEAD BASKETBALL COACH	40 00 ..... 0 00					X		232,203	0	18,922
LOIS D BRYAN ..... SR ASSOC DEAN, SBUS	40 00 ..... 0 00					X		221,212	0	25,634

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
VEMELA VENKATA SIVA ..... ASSOC DEAN, SBUS	40 00 ..... 0 00					X		196,918	0	27,773
PEGGY M OUTON ..... EXECUTIVE DIRECTOR	40 00 ..... 0 00					X		196,206	0	39,872

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

**Public Charity Status and Public Support**

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

▶ 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](http://www.irs.gov/form990).

**2016**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
ROBERT MORRIS UNIVERSITY

Employer identification number

25-1120678

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

The organization is not a private foundation because it is (For lines 1 through 12, 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 (Form 990 or 990-EZ))
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university \_\_\_\_\_
- 10  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.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations \_\_\_\_\_
  - g Provide the following information about the supported organization(s) \_\_\_\_\_

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, 8, or 9 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)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
<b>1</b>	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")						
<b>2</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b>	The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4</b>	<b>Total.</b> Add lines 1 through 3						
<b>5</b>	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)						
<b>6</b>	<b>Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶		(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
<b>7</b>	Amounts from line 4						
<b>8</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b>	Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b>	Other income (Do not include gain or loss from the sale of capital assets (Explain in Part VI))						
<b>11</b>	<b>Total support.</b> Add lines 7 through 10						
<b>12</b>	Gross receipts from related activities, etc. (see instructions)					<b>12</b>	
<b>13</b>	<b>First five years.</b> 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 <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

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

<b>14</b>	Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	
<b>15</b>	Public support percentage for 2015 Schedule A, Part II, line 14	<b>15</b>	
<b>16a</b>	<b>33 1/3% support test—2016.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>b</b>	<b>33 1/3% support test—2015.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>17a</b>	<b>10%-facts-and-circumstances test—2016.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>b</b>	<b>10%-facts-and-circumstances test—2015.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>18</b>	<b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

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

(Complete only if you checked the box on line 10 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)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
<b>1</b>	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b>	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						
<b>3</b>	Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b>	The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b>	<b>Total.</b> Add lines 1 through 5						
<b>7a</b>	Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b>	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b>	Add lines 7a and 7b						
<b>8</b>	<b>Public support.</b> (Subtract line 7c from line 6 )						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►		(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
<b>9</b>	Amounts from line 6						
<b>10a</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b>	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b>	Add lines 10a and 10b						
<b>11</b>	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b>	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI )						
<b>13</b>	<b>Total support.</b> (Add lines 9, 10c, 11, and 12 )						
<b>14</b>	<b>First five years.</b> 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 <b>stop here</b> <span style="float: right;">► <input type="checkbox"/></span>						

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

<b>15</b>	Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	
<b>16</b>	Public support percentage from 2015 Schedule A, Part III, line 15	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

<b>17</b>	Investment income percentage for <b>2016</b> (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	
<b>18</b>	Investment income percentage from <b>2015</b> Schedule A, Part III, line 17	<b>18</b>	
<b>19a</b>	<b>33 1/3% support tests—2016.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <span style="float: right;">► <input type="checkbox"/></span>		
<b>b</b>	<b>33 1/3% support tests—2015.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <span style="float: right;">► <input type="checkbox"/></span>		
<b>20</b>	<b>Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <span style="float: right;">► <input type="checkbox"/></span>		

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
<b>1</b>	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
	<b>1</b>		
<b>2</b>	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
	<b>2</b>		
<b>3a</b>	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	<b>3a</b>		
<b>b</b>	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
	<b>3b</b>		
<b>c</b>	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
	<b>3c</b>		
<b>4a</b>	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	<b>4a</b>		
<b>b</b>	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
	<b>4b</b>		
<b>c</b>	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
	<b>4c</b>		
<b>5a</b>	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
	<b>5a</b>		
<b>b</b>	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	<b>5b</b>		
<b>c</b>	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
	<b>5c</b>		
<b>6</b>	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
	<b>6</b>		
<b>7</b>	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>7</b>		
<b>8</b>	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>8</b>		
<b>9a</b>	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9a</b>		
<b>b</b>	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9b</b>		
<b>c</b>	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9c</b>		
<b>10a</b>	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
	<b>10a</b>		
<b>b</b>	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
	<b>10b</b>		

**Part IV Supporting Organizations** (continued)

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b>	A family member of a person described in (a) above?		
<b>c</b>	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b>	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

		Yes	No
<b>1</b>	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b>	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b>	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b>	Activities Test <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b>	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b>	Parent of Supported Organizations <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1**  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

**Section A - Adjusted Net Income**

	(A) Prior Year	(B) Current Year (optional)
<b>1</b> Net short-term capital gain	<b>1</b>	
<b>2</b> Recoveries of prior-year distributions	<b>2</b>	
<b>3</b> Other gross income (see instructions)	<b>3</b>	
<b>4</b> Add lines 1 through 3	<b>4</b>	
<b>5</b> Depreciation and depletion	<b>5</b>	
<b>6</b> Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b> Other expenses (see instructions)	<b>7</b>	
<b>8 Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	

**Section B - Minimum Asset Amount**

	(A) Prior Year	(B) Current Year (optional)
<b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	<b>1</b>	
<b>a</b> Average monthly value of securities	<b>1a</b>	
<b>b</b> Average monthly cash balances	<b>1b</b>	
<b>c</b> Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e Discount</b> claimed for blockage or other factors (explain in detail in Part VI)		
<b>2</b> Acquisition indebtedness applicable to non-exempt use assets	<b>2</b>	
<b>3</b> Subtract line 2 from line 1d	<b>3</b>	
<b>4</b> Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	
<b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b> Multiply line 5 by .035	<b>6</b>	
<b>7</b> Recoveries of prior-year distributions	<b>7</b>	
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	

**Section C - Distributable Amount**

		Current Year
<b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b> Enter 85% of line 1	<b>2</b>	
<b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b> Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b> Income tax imposed in prior year	<b>5</b>	
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b> <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in Part VI) See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
<b>9</b> Distributable amount for 2016 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2016</b>	<b>(iii) Distributable Amount for 2016</b>
<b>1</b> Distributable amount for 2016 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2016 (reasonable cause required--see instructions)			
<b>3</b> Excess distributions carryover, if any, to 2016			
<b>a</b>			
<b>b</b>			
<b>c</b> From 2013. . . . .			
<b>d</b> From 2014. . . . .			
<b>e</b> From 2015. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2016 distributable amount			
<b>i</b> Carryover from 2011 not applied (see instructions)			
<b>j</b> Remainder Subtract lines 3g, 3h, and 3i from 3f			
<b>4</b> Distributions for 2016 from Section D, line 7			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2016 distributable amount			
<b>c</b> Remainder Subtract lines 4a and 4b from 4			
<b>5</b> Remaining underdistributions for years prior to 2016, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
<b>6</b> Remaining underdistributions for 2016 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
<b>7 Excess distributions carryover to 2017.</b> Add lines 3j and 4c			
<b>8</b> Breakdown of line 7			
<b>a</b>			
<b>b</b> Excess from 2013. . . . .			
<b>c</b> Excess from 2014. . . . .			
<b>d</b> Excess from 2015. . . . .			
<b>e</b> Excess from 2016. . . . .			

**Part VI Supplemental Information.**

Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

**Facts And Circumstances Test**



**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B** Check  if the filing organization checked box A and "limited control" provisions apply

**Limits on Lobbying Expenditures**  
(The term "expenditures" means amounts paid or incurred.)

(a) Filing organization's totals	(b) Affiliated group totals
----------------------------------	-----------------------------

<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	63,795													
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)	63,795													
<b>d</b> Other exempt purpose expenditures	167,501,880													
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)	167,565,675													
<b>f</b> Lobbying nontaxable amount Enter the amount from the following table in both columns	1,000,000													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table>			If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000													
Over \$17,000,000	\$1,000,000													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)	250,000													
<b>h</b> Subtract line 1g from line 1a If zero or less, enter -0-	0													
<b>i</b> Subtract line 1f from line 1c If zero or less, enter -0-	0													
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

**4-Year Averaging Period Under section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) Total
<b>2a</b> Lobbying nontaxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
<b>c</b> Total lobbying expenditures	98,364	104,241	61,181	63,795	327,581
<b>d</b> Grassroots nontaxable amount	250,000	250,000	250,000	250,000	1,000,000
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000
<b>f</b> Grassroots lobbying expenditures					

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities?			
<b>j</b> Total Add lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

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

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1 Also, complete this part for any additional information

Return Reference	Explanation
PART I-A, LINE 1	NONE
PART II-B, LINE 1	IN THE 2016-17 FISCAL YEAR, ROBERT MORRIS UNIVERSITY (RMU) WORKED WITH CONSULTANTS AT BUCHANAN, INGERSOLL AND ROONEY (BIR) TO DEVELOP STRATEGIES TO SECURE LOCAL AND STATE GOVERNMENT FUNDING FOR UNIVERSITY PROJECTS BIR ALSO REACHED OUT TO LEGISLATORS ON BEHALF OF THE UNIVERSITY TO ADVOCATE FOR UNIVERSITY PROJECTS RMU COLLABORATED WITH BIR IN PURSUIT OF THE FOLLOWING FUNDING STREAMS THE ALLEGHENY COUNTY COMMUNITY INFRASTRUCTURE AND TOURISM FUND, THE ALLEGHENY COUNTY GAMING AND ECONOMIC DEVELOPMENT FUND, PENNSYLVANIA DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT AND PENNSYLVANIA DEPARTMENT OF TRANSPORTATION MULTIMODAL FUNDING, THE PENNSYLVANIA REDEVELOPMENT ASSISTANCE CAPITAL PROGRAM, AND THE GREENWAYS, RAILS, TRAILS PROGRAM

**SCHEDULE D**  
(Form 990)

**Supplemental Financial Statements**

OMB No 1545-0047  
**2016**  
**Open to Public Inspection**

▶ Complete if the organization answered "Yes," on 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](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
ROBERT MORRIS UNIVERSITY

**Employer identification number**  
25-1120678

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

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

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

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

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

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

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

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

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

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

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

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

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

**6** Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

**7** Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

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

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

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

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

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

(i) Revenue included on 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** Revenue included on 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
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other
- 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" on 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 |
|--|--------|
| <b>c</b> Beginning balance             |        |
| <b>d</b> Additions during the year     |        |
| <b>e</b> Distributions during the year |        |
| <b>f</b> Ending balance                |        |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  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" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .	30,128,476	32,177,114	32,025,538	28,594,244	24,786,383
<b>b</b> Contributions . . . . .	566,468	726,510	356,842	872,830	437,815
<b>c</b> Net investment earnings, gains, and losses	4,061,793	-1,636,679	875,437	3,556,724	4,384,510
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .	1,322,385	1,138,469	1,080,703	998,260	1,014,464
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .	33,434,352	30,128,476	32,177,114	32,025,538	28,594,244

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶ 45 000 %
  - b** Permanent endowment ▶ 32 000 %
  - c** Temporarily restricted endowment ▶ 23 000 %
- The percentages on 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
- |  | Yes           | No |
|--|---------------|----|
| <b>(i)</b> unrelated organizations . . . . .   | <b>3a(i)</b>  | No |
| <b>(ii)</b> related organizations . . . . .  | <b>3a(ii)</b> | No |
| <b>b</b> If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | <b>3b</b>     |    |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .		5,403,855		5,403,855
<b>b</b> Buildings		182,052,184	66,521,902	115,530,282
<b>c</b> Leasehold improvements		30,133,928	15,286,269	14,847,659
<b>d</b> Equipment . . . . .		66,104,999	51,776,259	14,328,740
<b>e</b> Other . . . . .		5,554,167		5,554,167
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c) ) . . . ▶				155,664,703

**Part VII Investments—Other Securities.** Complete if the organization answered 'Yes' on 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 _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 12 )		

**Part VIII Investments—Program Related.** Complete if the organization answered 'Yes' on 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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 13 )		

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15 )	

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
FEDERAL GOV'T ADVANCES FOR STUDENT LOANS	1,146,152
FUNDS HELD IN CUSTODY FOR OTHERS	522,771
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25 )	1,668,923

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

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	133,688,587
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	2,752,412	
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII) . . . . .	<b>2d</b>	-2,489,708	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .			<b>2e</b> 262,704
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .			<b>3</b> 133,425,883
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b>			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII) . . . . .	<b>4b</b>	41,914,728	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .			<b>4c</b> 41,914,728
<b>5</b>	Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12) . . . . .			<b>5</b> 175,340,611

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	125,650,946
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .			<b>2e</b> 0
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .			<b>3</b> 125,650,946
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII) . . . . .	<b>4b</b>	41,914,728	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .			<b>4c</b> 41,914,728
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18) . . . . .			<b>5</b> 167,565,674

**Part XIII Supplemental Information**

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

Return Reference	Explanation
See Additional Data Table	

**Part XIII** Supplemental Information *(continued)*

Return Reference	Explanation

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 25-1120678

**Name:** ROBERT MORRIS UNIVERSITY

## Supplemental Information

Return Reference	Explanation
PART X, LINE 2	THE UNIVERSITY ADOPTED GUIDANCE FOR ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, WHICH PROVIDES CRITERIA FOR THE RECOGNITION AND MEASUREMENT OF CERTAIN TAX POSITIONS. THIS GUIDANCE REQUIRES THAT AN UNCERTAIN TAX POSITION SHOULD BE RECOGNIZED ONLY IF IT IS "MORE LIKELY THAN NOT" THAT THE POSITION IS SUSTAINABLE BASED ON ITS TECHNICAL MERITS. RECOGNIZABLE TAX POSITIONS SHOULD THEN BE MEASURED TO DETERMINE THE AMOUNT OF BENEFIT RECOGNIZED IN THE FINANCIAL STATEMENTS. THE UNIVERSITY FILES U.S. FEDERAL, STATE, AND LOCAL INFORMATION RETURNS AND NO RETURNS ARE CURRENTLY UNDER EXAMINATION. THE STATUTE OF LIMITATIONS ON THE UNIVERSITY'S U.S. FEDERAL TAX RETURNS REMAINS OPEN FOR THE YEARS ENDED MAY 31, 2013, THROUGH THE PRESENT. THE UNIVERSITY CONTINUES TO EVALUATE ITS TAX POSITIONS PURSUANT TO THE PRINCIPLES OF SUCH GUIDANCE AND HAS DETERMINED THAT THERE IS NO MATERIAL EFFECT ON THE UNIVERSITY'S FINANCIAL STATEMENTS. ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN REFLECTED IN THE UNIVERSITY'S FINANCIAL STATEMENTS.

## Supplemental Information

Return Reference	Explanation
PART XI, LINE 2D - OTHER ADJUSTMENTS	LOSS ON DEFEASANCE OF DEBT -2,489,708

# Supplemental Information

Return Reference	Explanation
PART XI, LINE 4B - OTHER ADJUSTMENTS	SCHOLARSHIPS ALLOWANCES 41,914,728

# Supplemental Information

Return Reference	Explanation
PART XII, LINE 4B - OTHER ADJUSTMENTS	SCHOLARSHIP ALLOWANCES 41,914,728

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

# Schools

OMB No 1545-0047

## 2016

**Open to Public Inspection**

▶ **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](http://www.irs.gov/form990).**

Department of the Treasury

Name of the organization  
ROBERT MORRIS UNIVERSITY

Employer identification number

25-1120678

**Part I**

	YES	NO
<b>1</b> 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?	Yes	
<b>2</b> 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?	Yes	
<b>3</b> 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	
<b>4</b> Does the organization maintain the following?		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?	Yes	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	Yes	
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	Yes	
<b>d</b> 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.	Yes	
<b>5</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges?		No
<b>b</b> Admissions policies?		No
<b>c</b> Employment of faculty or administrative staff?		No
<b>d</b> Scholarships or other financial assistance?		No
<b>e</b> Educational policies?		No
<b>f</b> Use of facilities?		No
<b>g</b> Athletic programs?		No
<b>h</b> Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		No
<b>6a</b> Does the organization receive any financial aid or assistance from a governmental agency?	Yes	
<b>b</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.		No
<b>7</b> 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	

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

Return Reference	Explanation
SCHEDULE E, PART I, LINE 3	A STATEMENT CONCERNING THE UNIVERSITY'S NON-DISCRIMINATORY POLICY IS INCLUDED IN ALL ADVERTISING

**SCHEDULE F  
(Form 990)**  
  
Department of the Treasury  
Internal Revenue Service

# Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990,  
Part IV, line 14b, 15, or 16.  
▶ Attach to Form 990. ▶ See separate instructions.  
▶ Information about Schedule F (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047  
  
**2016**  
  
**Open to Public  
Inspection**

Name of the organization  
ROBERT MORRIS UNIVERSITY

**Employer identification number**  
25-1120678

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

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

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
See Add'l Data					
<b>3a</b> Sub-total	0	0			790,910
<b>b</b> Total from continuation sheets to Part I	0	0			0
<b>c Totals</b> (add lines 3a and 3b)	0	0			790,910

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

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

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

3 Enter total number of other organizations or entities . . . . . ▶ \_\_\_\_\_



**Part IV Foreign Forms**

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U S Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*  Yes  No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A)*  Yes  No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons with Respect to Certain Foreign Corporations (see Instructions for Form 5471)*  Yes  No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)*  Yes  No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U S Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)*  Yes  No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713)*  Yes  No

**Part V Supplemental Information**

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

Return Reference	Explanation
PART I, LINE 3	THE UNIVERSITY DOES NOT ISSUE GRANTS OUTSIDE THE US, BUT IT DOES INCUR EXPENSES FOR STUDENTS STUDYING ABROAD STUDENTS PAY THEIR REGULAR RMU TUITION, AND THE UNIVERSITY IN TURN PAYS THEIR TUITION TO THE FOREIGN INSTITUTION THAT THEY WILL BE ATTENDING THOSE EXPENSES ARE TRACKED IN THE STUDY ABROAD OFFICE AND IN THE GENERAL LEDGER

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 25-1120678

**Name:** ROBERT MORRIS UNIVERSITY

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
EUROPE (INCLUDING ICELAND AND GREENLAND)			PROGRAM SERVICES	STUDY ABROAD PROGRAMS, 68 PARTICIPANTS	437,308
CENTRAL AMERICA & THE CARIBBEAN			PROGRAM SERVICES	STUDY ABROAD PROGRAMS, 74 PARTICIPANTS	180,000
EAST ASIA AND THE PACIFIC			PROGRAM SERVICES	STUDY ABROAD PROGRAMS, 26 PARTICIPANTS	173,602



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

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d)
		WALTON GOLF OUTING (event type)	ALUMNI GOLF OUTING (event type)	1 (total number)	Total events (add col (a) through col (c))
<b>1</b>	Gross receipts . . . . .	68,270	73,230	39,455	180,955
<b>2</b>	Less Contributions . . . . .				
<b>3</b>	Gross income (line 1 minus line 2) . . . . .	68,270	73,230	39,455	180,955
Direct Expenses	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .	6,274	13,205		19,479
	<b>6</b> Rent/facility costs . . . . .	10,000	6,480	18,825	35,305
	<b>7</b> Food and beverages . . . . .	15,041	12,834		27,875
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .	350	59		409
<b>10</b>	Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶				83,068
<b>11</b>	Net income summary Subtract line 10 from line 3, column (d) . . . . . ▶				97,887

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

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
		<b>1</b>	Gross revenue . . . . .		
Direct Expenses	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b>	Volunteer labor . . . . .	<input checked="" type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes _____ % <input type="checkbox"/> No
<b>7</b>	Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶				
<b>8</b>	Net gaming income summary Subtract line 7 from line 1, column (d) . . . . . ▶				

**9** Enter the state(s) in which the organization conducts gaming activities \_\_\_\_\_

**a** Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

**b** If "No," explain \_\_\_\_\_

---

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

**b** If "Yes," explain \_\_\_\_\_

---

- 11** Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13** Indicate the percentage of gaming activity conducted in
- |                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |

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

Name ▶ .....

Address ▶ .....

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

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

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

Name ▶ .....

Address ▶ .....

**16** Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ \$ .....

Description of services provided ▶ .....

- Director/officer       Employee       Independent contractor

**17** Mandatory distributions

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

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

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

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

OMB No 1545-0047  
**2016**  
**Open to Public  
Inspection**

Name of the organization  
ROBERT MORRIS UNIVERSITY

**Employer identification number**  
25-1120678

**Part I General Information on Grants and Assistance**

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

**Part II Grants and Other Assistance to 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

(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) NEED 332 FIFTH AVENUE PITTSBURGH, PA 15222	25-6070821	501(C)(3)	43,400				FINANCIAL AID TO MINORITY STUDENTS

- 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 . . . . . ▶

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22

Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) INTERNAL	3401	41,174,446			
(2) EXTERNAL	355	772,321			
(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.

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



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

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

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

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

**Part III Supplemental Information**

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

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

**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 25-1120678  
**Name:** ROBERT MORRIS UNIVERSITY

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 CHRISTOPHER V HOWARD PRESIDENT	(i)	386,616	0	27,362	108,021	132,172	654,171	0
	(ii)	0	0	0	0	0	0	0
1 DAVID L JAMISON PROVOST, SR VP ACADEMICS	(i)	251,850	79,499	1,953	24,137	21,291	378,730	0
	(ii)	0	0	0	0	0	0	0
2 DAN W KIENER SR VP BUISNESS AFFAIRS	(i)	277,723	71,026	3,622	24,910	27,054	404,335	0
	(ii)	0	0	0	0	0	0	0
3 JAY T CARSON SR VP INSTITUTIONAL ADV	(i)	232,893	59,662	5,115	22,657	35,950	356,277	0
	(ii)	0	0	0	0	0	0	0
4 RENEE T CAVALOVITCH VP AND GENERAL COUNSEL	(i)	226,295	34,225	492	11,361	5,801	278,174	0
	(ii)	0	0	0	0	0	0	0
5 JEFFREY A LISTWAK VP FINANCIAL OPS AND TREASURER	(i)	214,626	33,644	310	20,996	23,871	293,447	0
	(ii)	0	0	0	0	0	0	0
6 DERYA A JACOBS VP AND SR VICE PROVOST	(i)	235,761	36,153	1,003	14,394	20,675	307,986	0
	(ii)	0	0	0	0	0	0	0
7 WENDY C BECKEMEYER VP ENROLLMENT	(i)	202,567	31,143	442	19,712	22,267	276,131	0
	(ii)	0	0	0	0	0	0	0
8 ELLEN G WIECKOWSKI VP, IT & HR	(i)	189,612	29,327	1,150	18,302	9,965	248,356	0
	(ii)	0	0	0	0	0	0	0
9 PERRY F ROOFNER VP FOR FACILITIES	(i)	188,184	28,683	2,218	18,155	21,435	258,675	0
	(ii)	0	0	0	0	0	0	0
10 JOHN MICHALENKO VP STUDENT LIFE	(i)	185,550	28,683	741	15,069	22,721	252,764	0
	(ii)	0	0	0	0	0	0	0
11 VALERIE M HOWARD DEAN, SNHS	(i)	198,075	0	6,957	18,227	331	223,590	0
	(ii)	0	0	0	0	0	0	0
12 LAWRENCE A TOMEI VICE PROVOST	(i)	164,191	16,744	1,824	14,546	21,291	218,596	0
	(ii)	0	0	0	0	0	0	0
13 MARY ANN RAFOTH DEAN EDU AND SOC SCI	(i)	179,841	0	695	17,289	17,177	215,002	0
	(ii)	0	0	0	0	0	0	0
14 CRAIG S COLEMAN ATHLETIC DIRECTOR	(i)	155,673	23,400	556	0	8,029	187,658	0
	(ii)	0	0	0	0	0	0	0
15 MARIA V KALEVITCH DEAN, ENG, MATH & SCIENCE	(i)	177,683	0	674	16,915	21,360	216,632	0
	(ii)	0	0	0	0	0	0	0
16 ANDREW S TOOLE HEAD BASKETBALL COACH	(i)	374,798	106,837	6,115	14,664	23,155	525,569	0
	(ii)	0	0	0	0	0	0	0
17 SAL M BUSCAGLIA HEAD BASKETBALL COACH	(i)	129,083	99,760	3,360	10,904	8,018	251,125	0
	(ii)	0	0	0	0	0	0	0
18 LOIS D BRYAN SR ASSOC DEAN, SBUS	(i)	219,847	0	1,365	15,944	9,690	246,846	0
	(ii)	0	0	0	0	0	0	0
19 VEMELA VENKATA SIVA ASSOC DEAN, SBUS	(i)	195,951	0	967	8,663	19,110	224,691	0
	(ii)	0	0	0	0	0	0	0

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
21 PEGGY M OUTON EXECUTIVE DIRECTOR	(i) 175,305	17,830	3,071	16,928	22,944	236,078	0
	(ii) 0	0	0	0	0	0	0

**Schedule K (Form 990)**

**Supplemental Information on Tax Exempt Bonds**  
 ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.  
 ▶ Attach to Form 990.  
 ▶ Information about Schedule K (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047  
**2016**  
**Open to Public Inspection**

Department of the Treasury  
 Internal Revenue Service

Name of the organization  
 ROBERT MORRIS UNIVERSITY

Employer identification number  
 25-1120678

**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
<b>A</b>	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RME6	11-01-2016	910,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
<b>B</b>	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RMF3	11-01-2016	935,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
<b>C</b>	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RMG1	11-01-2016	970,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
<b>D</b>	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RMH9	11-01-2016	3,205,000	CAMPUS BUILDING CONSTRUCTION		X		X		X

**Part II Proceeds**

		A		B		C		D	
<b>1</b>	Amount of bonds retired . . . . .								
<b>2</b>	Amount of bonds legally defeased . . . . .								
<b>3</b>	Total proceeds of issue . . . . .	910,000		935,000		970,000		3,205,000	
<b>4</b>	Gross proceeds in reserve funds . . . . .	66,752		68,586		71,154		235,100	
<b>5</b>	Capitalized interest from proceeds . . . . .								
<b>6</b>	Proceeds in refunding escrows . . . . .								
<b>7</b>	Issuance costs from proceeds . . . . .	9,082		9,332		9,681		31,988	
<b>8</b>	Credit enhancement from proceeds . . . . .								
<b>9</b>	Working capital expenditures from proceeds . . . . .								
<b>10</b>	Capital expenditures from proceeds . . . . .	834,165		857,082		889,165		2,937,912	
<b>11</b>	Other spent proceeds . . . . .								
<b>12</b>	Other unspent proceeds . . . . .								
<b>13</b>	Year of substantial completion . . . . .	2016		2016		2016		2016	
		Yes	No	Yes	No	Yes	No	Yes	No
<b>14</b>	Were the bonds issued as part of a current refunding issue? . . . . .		X		X		X		X
<b>15</b>	Were the bonds issued as part of an advance refunding issue? . . . . .	X		X		X		X	
<b>16</b>	Has the final allocation of proceeds been made? . . . . .	X		X		X		X	
<b>17</b>	Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	X		X		X		X	

**Part III Private Business Use**

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

**Part III Private Business Use** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .		X		X		X		X
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .		X		X		X		X
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ▶		0 %		0 %		0 %		0 %
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ▶		0 %		0 %		0 %		0 %
<b>6</b> Total of lines 4 and 5 . . . . .		0 %		0 %		0 %		0 %
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .	X		X		X		X	
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X		X		X		X
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .		X		X		X		X

**Part IV Arbitrage**

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

**Part IV Arbitrage** (Continued)

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

**Part V Procedures To Undertake Corrective Action**

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

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

**Schedule K (Form 990)**

**Supplemental Information on Tax Exempt Bonds**  
 ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.  
 ▶ Attach to Form 990.  
 ▶ Information about Schedule K (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047  
**2016**  
**Open to Public Inspection**

Department of the Treasury  
 Internal Revenue Service

Name of the organization  
 ROBERT MORRIS UNIVERSITY

Employer identification number  
 25-1120678

**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
<b>A</b>	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RLS6	11-01-2016	510,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
<b>B</b>	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RLT4	11-01-2016	535,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
<b>C</b>	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RLU1	11-01-2016	560,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
<b>D</b>	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RLV9	11-01-2016	590,000	CAMPUS BUILDING CONSTRUCTION		X		X		X

**Part II Proceeds**

		A		B		C		D	
<b>1</b>	Amount of bonds retired . . . . .								
<b>2</b>	Amount of bonds legally defeased . . . . .								
<b>3</b>	Total proceeds of issue . . . . .	510,000		535,000		560,000		590,000	
<b>4</b>	Gross proceeds in reserve funds . . . . .	37,411		39,244		41,078		43,279	
<b>5</b>	Capitalized interest from proceeds . . . . .								
<b>6</b>	Proceeds in refunding escrows . . . . .								
<b>7</b>	Issuance costs from proceeds . . . . .	5,090		5,340		5,589		5,889	
<b>8</b>	Credit enhancement from proceeds . . . . .								
<b>9</b>	Working capital expenditures from proceeds . . . . .								
<b>10</b>	Capital expenditures from proceeds . . . . .	467,499		490,416		513,332		540,832	
<b>11</b>	Other spent proceeds . . . . .								
<b>12</b>	Other unspent proceeds . . . . .								
<b>13</b>	Year of substantial completion . . . . .	2016		2016		2016		2016	
		Yes	No	Yes	No	Yes	No	Yes	No
<b>14</b>	Were the bonds issued as part of a current refunding issue? . . . . .		X		X		X		X
<b>15</b>	Were the bonds issued as part of an advance refunding issue? . . . . .	X		X		X		X	
<b>16</b>	Has the final allocation of proceeds been made? . . . . .	X		X		X		X	
<b>17</b>	Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	X		X		X		X	

**Part III Private Business Use**

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

**Part III Private Business Use** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .		X		X		X		X
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .		X		X		X		X
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ▶		0 %		0 %		0 %		0 %
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ▶		0 %		0 %		0 %		0 %
<b>6</b> Total of lines 4 and 5 . . . . .		0 %		0 %		0 %		0 %
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .	X		X		X		X	
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X		X		X		X
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .		X		X		X		X

**Part IV Arbitrage**

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

**Part IV Arbitrage** (Continued)

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

**Part V Procedures To Undertake Corrective Action**

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

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

**Schedule K (Form 990)**

**Supplemental Information on Tax Exempt Bonds**

OMB No 1545-0047

**2016**

**Open to Public Inspection**

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

Department of the Treasury  
Internal Revenue Service

Name of the organization  
ROBERT MORRIS UNIVERSITY

Employer identification number  
25-1120678

**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
<b>A</b>	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RLW7	11-01-2016	615,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
<b>B</b>	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RLX5	11-01-2016	650,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
<b>C</b>	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RLY3	11-01-2016	680,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
<b>D</b>	ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RLZ0	11-01-2016	715,000	CAMPUS BUILDING CONSTRUCTION		X		X		X

**Part II Proceeds**

		A		B		C		D	
<b>1</b>	Amount of bonds retired . . . . .								
<b>2</b>	Amount of bonds legally defeased . . . . .								
<b>3</b>	Total proceeds of issue . . . . .	615,000		650,000		680,000		715,000	
<b>4</b>	Gross proceeds in reserve funds . . . . .	45,113		47,680		49,881		52,448	
<b>5</b>	Capitalized interest from proceeds . . . . .								
<b>6</b>	Proceeds in refunding escrows . . . . .								
<b>7</b>	Issuance costs from proceeds . . . . .	6,138		6,487		6,787		7,136	
<b>8</b>	Credit enhancement from proceeds . . . . .								
<b>9</b>	Working capital expenditures from proceeds . . . . .								
<b>10</b>	Capital expenditures from proceeds . . . . .	563,749		595,832		623,332		655,416	
<b>11</b>	Other spent proceeds . . . . .								
<b>12</b>	Other unspent proceeds . . . . .								
<b>13</b>	Year of substantial completion . . . . .	2016		2016		2016		2016	
		Yes	No	Yes	No	Yes	No	Yes	No
<b>14</b>	Were the bonds issued as part of a current refunding issue? . . . . .		X		X		X		X
<b>15</b>	Were the bonds issued as part of an advance refunding issue? . . . . .	X		X		X		X	
<b>16</b>	Has the final allocation of proceeds been made? . . . . .	X		X		X		X	
<b>17</b>	Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	X		X		X		X	

**Part III Private Business Use**

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

**Part III Private Business Use** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .		X		X		X		X
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .		X		X		X		X
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ▶		0 %		0 %		0 %		0 %
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ▶		0 %		0 %		0 %		0 %
<b>6</b> Total of lines 4 and 5 . . . . .		0 %		0 %		0 %		0 %
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .	X		X		X		X	
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X		X		X		X
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .		X		X		X		X

**Part IV Arbitrage**

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

**Part IV Arbitrage** (Continued)

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

**Part V Procedures To Undertake Corrective Action**

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

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

Schedule K (Form 990)

Supplemental Information on Tax Exempt Bonds

OMB No 1545-0047

2016

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Name of the organization ROBERT MORRIS UNIVERSITY

Employer identification number 25-1120678

Part I Bond Issues

Table with 11 columns: (a) Issuer name, (b) Issuer EIN, (c) CUSIP #, (d) Date issued, (e) Issue price, (f) Description of purpose, (g) Defeased (Yes/No), (h) On behalf of issuer (Yes/No), (i) Pool financing (Yes/No). Rows A-D list bond issues for ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH.

Part II Proceeds

Table with 17 rows and 8 columns (A-D). Rows 1-13 list various proceeds items and their amounts. Rows 14-17 are Yes/No questions regarding bond issuance and record keeping.

Part III Private Business Use

Table with 2 rows and 8 columns (A-D). Rows 1-2 are Yes/No questions regarding private business use of bond-financed property.

**Part III Private Business Use** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .		X		X		X		X
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .		X		X		X		X
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ▶		0 %		0 %		0 %		0 %
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ▶		0 %		0 %		0 %		0 %
<b>6</b> Total of lines 4 and 5 . . . . .		0 %		0 %		0 %		0 %
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .	X		X		X		X	
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X		X		X		X
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .		X		X		X		X

**Part IV Arbitrage**

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

**Part IV Arbitrage** (Continued)

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

**Part V Procedures To Undertake Corrective Action**

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

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

**Schedule K (Form 990)**

**Supplemental Information on Tax Exempt Bonds**  
 ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.  
 ▶ Attach to Form 990.  
 ▶ Information about Schedule K (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047  
**2016**  
**Open to Public Inspection**

Department of the Treasury  
 Internal Revenue Service

Name of the organization  
 ROBERT MORRIS UNIVERSITY

Employer identification number  
 25-1120678

**Part I Bond Issues**

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

**Part II Proceeds**

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

**Part III Private Business Use**

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

**Part III Private Business Use** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .		X		X		X		X
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .		X		X		X		X
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ▶		0 %		0 %		0 %		0 %
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ▶		0 %		0 %		0 %		0 %
<b>6</b> Total of lines 4 and 5 . . . . .		0 %		0 %		0 %		0 %
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .	X		X		X		X	
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X		X		X		X
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .		X		X		X		X

**Part IV Arbitrage**

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

**Part IV Arbitrage** (Continued)

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

**Part V Procedures To Undertake Corrective Action**

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

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

**Schedule K (Form 990)**

**Supplemental Information on Tax Exempt Bonds**

OMB No 1545-0047

**2016**

**Open to Public Inspection**

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

Department of the Treasury  
Internal Revenue Service

Name of the organization  
ROBERT MORRIS UNIVERSITY

**Employer identification number**  
25-1120678

**Part I Bond Issues**

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

**Part II Proceeds**

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

**Part III Private Business Use**

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

**Part III Private Business Use** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .		X		X		X		X
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .		X		X		X		X
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ▶		0 %		0 %		0 %		0 %
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ▶		0 %		0 %		0 %		0 %
<b>6</b> Total of lines 4 and 5 . . . . .		0 %		0 %		0 %		0 %
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .	X		X		X		X	
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X		X		X		X
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .		X		X		X		X

**Part IV Arbitrage**

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

**Part IV Arbitrage** (Continued)

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

**Part V Procedures To Undertake Corrective Action**

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

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

**Schedule K (Form 990)**

**Supplemental Information on Tax Exempt Bonds**

OMB No 1545-0047  
**2016**  
Open to Public Inspection

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

Department of the Treasury  
Internal Revenue Service

Name of the organization  
ROBERT MORRIS UNIVERSITY

Employer identification number  
25-1120678

**Part I Bond Issues**

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

**Part II Proceeds**

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

**Part III Private Business Use**

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

**Part III Private Business Use** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .		X		X	X		X	
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?						X		X
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .		X		X		X		X
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ▶		0 %		0 %		0 %		0 %
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ▶		0 %		0 %		0 %		0 %
<b>6</b> Total of lines 4 and 5 . . . . .		0 %		0 %		0 %		0 %
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .	X		X		X		X	
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X		X		X		X
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .		X		X		X		X

**Part IV Arbitrage**

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

**Part IV Arbitrage** (Continued)

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

**Part V Procedures To Undertake Corrective Action**

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

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

**Schedule K (Form 990)**

**Supplemental Information on Tax Exempt Bonds**  
 ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.  
 ▶ Attach to Form 990.  
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OMB No 1545-0047  
**2016**  
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Department of the Treasury  
 Internal Revenue Service

Name of the organization  
 ROBERT MORRIS UNIVERSITY

Employer identification number  
 25-1120678

**Part I Bond Issues**

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
<b>A</b> ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728RMJ5	11-01-2016	5,080,000	CAMPUS BUILDING CONSTRUCTION		X		X		X
<b>B</b> ALLEGHENY CO HIGHER EDUCATION BUILDING AUTH	25-1425398	01728REH8	04-01-2006	8,410,000	CAMPUS BUILDING CONSTRUCTION		X		X		X

**Part II Proceeds**

	A		B		C		D		
<b>1</b> Amount of bonds retired . . . . .									
<b>2</b> Amount of bonds legally defeased . . . . .									
<b>3</b> Total proceeds of issue . . . . .		5,080,000		8,410,000					
<b>4</b> Gross proceeds in reserve funds . . . . .		372,639		798,419					
<b>5</b> Capitalized interest from proceeds . . . . .									
<b>6</b> Proceeds in refunding escrows . . . . .									
<b>7</b> Issuance costs from proceeds . . . . .		50,702		68,275					
<b>8</b> Credit enhancement from proceeds . . . . .									
<b>9</b> Working capital expenditures from proceeds . . . . .									
<b>10</b> Capital expenditures from proceeds . . . . .		4,656,659		7,543,307					
<b>11</b> Other spent proceeds . . . . .									
<b>12</b> Other unspent proceeds . . . . .									
<b>13</b> Year of substantial completion . . . . .		2016		1997					
		Yes	No	Yes	No	Yes	No	Yes	No
<b>14</b> Were the bonds issued as part of a current refunding issue? . . . . .			X	X					
<b>15</b> Were the bonds issued as part of an advance refunding issue? . . . . .	X				X				
<b>16</b> Has the final allocation of proceeds been made? . . . . .	X			X					
<b>17</b> Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	X			X					

**Part III Private Business Use**

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

**Part III Private Business Use** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .		X		X				
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .		X		X				
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ▶	0 %		0 %					
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ▶	0 %		0 %					
<b>6</b> Total of lines 4 and 5 . . . . .	0 %		0 %					
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .	X		X					
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X		X				
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .		X		X				

**Part IV Arbitrage**

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

**Part IV Arbitrage** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)?		X	X					
<b>b</b> Name of provider . . . . .			WESTLE					
<b>c</b> Term of GIC . . . . .			2000 0000000000 %					
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? . . . . .			X					
<b>6</b> Were any gross proceeds invested beyond an available temporary period?		X		X				
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148? . . . . .		X		X				

**Part V Procedures To Undertake Corrective Action**

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

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

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

**Transactions with Interested Persons**

OMB No 1545-0047

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

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**2016**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
ROBERT MORRIS UNIVERSITY

**Employer identification number**

25-1120678

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)

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

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

- 2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 . . . . . ▶ \$ \_\_\_\_\_
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ \$ \_\_\_\_\_

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

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

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

**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) KEY EE	DEPENDENTS	42,490	TUITION	
(2) TRUSTEES	DEPENDENTS	61,859	TUITION	

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

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) JEFFREY BROADHURST	TRUSTEE	9,147,896	FOOD SERVICE MR BROADHURST IS PART OWNER AND AN OFFICER OF PARKHURST DINING SERVICES, INC WHICH PROVIDES THE CAMPUS FOOD/MEAL PLAN AND RELATED SERVICES		No
(2) LAUREN LANCIA	FAMILY OF TRUSTEE	54,482	EMPLOYMENT		No
(3) JULIANNE MICHALENKO	FAMILY OF KEY EMPLOYEE	49,305	EMPLOYMENT		No
(4) MATTHEW O'BRIEN	FAMILY OF TRUSTEE	48,588	EMPLOYMENT		No

**Part V Supplemental Information**

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

Return Reference	Explanation

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No 1545-0047

**2016**

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**  
 ▶ **Attach to Form 990.**  
 ▶ **Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
ROBERT MORRIS UNIVERSITY

Employer identification number  
25-1120678

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .	X		10,100	FMV
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .	X	164	10,170	OTHER
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ ( <u>SPORTING EVENT TICKETS</u> )	X	24	3,000	FMV
26 Other ▶ ( <u>ATHLETIC EQUIPMENT</u> )	X	1	1,922	FMV
27 Other ▶ ( _____ )				
28 Other ▶ ( _____ )				

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

29

**30a** During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . .

**b** If "Yes," describe the arrangement in Part II

**31** Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

**32a** Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .

**b** If "Yes," describe in Part II

**33** If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

	Yes	No
30a		No
31	Yes	
32a		No

**Part II** **Supplemental Information.**

Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference

Explanation

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue ServiceName of the organization  
ROBERT MORRIS UNIVERSITY**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](http://www.irs.gov/form990).

OMB No 1545-0047

**2016****Open to Public Inspection**

Employer identification number

25-1120678

**990 Schedule O, Supplemental Information**

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

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION B, LINE 12C	EMPLOYEE CONFLICT OF INTEREST- OFFICERS AND KEY EMPLOYEES ARE IDENTIFIED ANNUALLY SHORTLY AFTER EACH CALENDAR YEAR END WHEN W-2 WAGE AMOUNTS ARE CALCULATED AND KEY EMPLOYEES CAN BE IDENTIFIED EACH OFFICER AND KEY EMPLOYEE IS CONTACTED INDIVIDUALLY REFERENCING THE OFFICER AND KEY EMPLOYEE CONFLICT OF INTEREST PORTION OF THE POLICY OF ETHICAL PRACTICES A COPY OF THE OFFICER AND KEY EMPLOYEE CONFLICT OF INTEREST FORM IS SENT TO THAT GROUP WITH A REQUEST TO COMPLETE AND SEND RESPONSES TO THE CHIEF ACCOUNTING OFFICER AND CONTROLLER SHE AND THE DIRECTOR OF INTERNAL AUDIT REVIEW AND EVALUATE THE RESPONSES EXCEPTIONS ARE DISCLOSED TO THE EXECUTIVE COMMITTEE OF THE BOARD

**990 Schedule O, Supplemental Information**

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

**990 Schedule O, Supplemental Information**

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

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART IX, LINE 11G	CONSULTING PROGRAM SERVICE EXPENSES 2,801,652 MANAGEMENT AND GENERAL EXPENSES 13,347 FUNDRAISING EXPENSES 150,968 TOTAL EXPENSES 2,965,967 FOOD SERVICE PROGRAM SERVICE EXPENSES 7,034,689 MANAGEMENT AND GENERAL EXPENSES 33,513 FUNDRAISING EXPENSES 379,066 TOTAL EXPENSES 7,447,268 OTHER BUSINESS EXPENSE PROGRAM SERVICE EXPENSES 825,955 MANAGEMENT AND GENERAL EXPENSES 3,935 FUNDRAISING EXPENSES 44,507 TOTAL EXPENSES 874,397 OFFICIALS PROGRAM SERVICE EXPENSES 488,916 MANAGEMENT AND GENERAL EXPENSES 2,329 FUNDRAISING EXPENSES 26,345 TOTAL EXPENSES 517,590 R&M PROGRAM SERVICE EXPENSES 1,404,439 MANAGEMENT AND GENERAL EXPENSES 6,691 FUNDRAISING EXPENSES 75,679 TOTAL EXPENSES 1,486,809 PRINT AND MATERIALS PROGRAM SERVICE EXPENSES 727,158 MANAGEMENT AND GENERAL EXPENSES 3,464 FUNDRAISING EXPENSES 39,183 TOTAL EXPENSES 769,805 SERVICE CONTRACTS PROGRAM SERVICE EXPENSES 4,166,484 MANAGEMENT AND GENERAL EXPENSES 19,849 FUNDRAISING EXPENSES 224,512 TOTAL EXPENSES 4,410,845 RECRUITING PROGRAM SERVICE EXPENSES 461,510 MANAGEMENT AND GENERAL EXPENSES 2,199 FUNDRAISING EXPENSES 24,869 TOTAL EXPENSES 488,578

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART XI, LINE 9	LOSS ON DEFEASANCE OF DEBT -2,489,708

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

**2016**

**Open to Public  
Inspection**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

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

Department of the Treasury  
Internal Revenue Service

Name of the organization  
ROBERT MORRIS UNIVERSITY

Employer identification number

25-1120678

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
<b>(1)</b> RMC COLONIAL CORPORATION 6001 UNIVERSITY BLVD  MOON TOWNSHIP, PA 15108 25-1499278	INACTIVE	PA	501(C)(3)	LINE 10 509(A)(2)	ROBERT MORRIS UNIVERSITY		No
<b>(2)</b> ROBERT MORRIS COLLEGE PITTSBURGH FOLK FESTIVAL 6001 UNIVERSITY BLVD  MOON TOWNSHIP, PA 15108 25-1645377	INACTIVE	PA	501(C)(3)	LINE 10 509(A)(2)	ROBERT MORRIS UNIVERSITY		No

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

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

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

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

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

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

		Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
<b>a</b>	Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity . . . . .	<b>1a</b>	No
<b>b</b>	Gift, grant, or capital contribution to related organization(s) . . . . .	<b>1b</b>	No
<b>c</b>	Gift, grant, or capital contribution from related organization(s) . . . . .	<b>1c</b>	No
<b>d</b>	Loans or loan guarantees to or for related organization(s) . . . . .	<b>1d</b>	No
<b>e</b>	Loans or loan guarantees by related organization(s) . . . . .	<b>1e</b>	No
<b>f</b>	Dividends from related organization(s) . . . . .	<b>1f</b>	No
<b>g</b>	Sale of assets to related organization(s) . . . . .	<b>1g</b>	No
<b>h</b>	Purchase of assets from related organization(s) . . . . .	<b>1h</b>	No
<b>i</b>	Exchange of assets with related organization(s) . . . . .	<b>1i</b>	No
<b>j</b>	Lease of facilities, equipment, or other assets to related organization(s) . . . . .	<b>1j</b>	No
<b>k</b>	Lease of facilities, equipment, or other assets from related organization(s) . . . . .	<b>1k</b>	No
<b>l</b>	Performance of services or membership or fundraising solicitations for related organization(s) . . . . .	<b>1l</b>	No
<b>m</b>	Performance of services or membership or fundraising solicitations by related organization(s) . . . . .	<b>1m</b>	No
<b>n</b>	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .	<b>1n</b>	No
<b>o</b>	Sharing of paid employees with related organization(s) . . . . .	<b>1o</b>	No
<b>p</b>	Reimbursement paid to related organization(s) for expenses . . . . .	<b>1p</b>	No
<b>q</b>	Reimbursement paid by related organization(s) for expenses . . . . .	<b>1q</b>	No
<b>r</b>	Other transfer of cash or property to related organization(s) . . . . .	<b>1r</b>	No
<b>s</b>	Other transfer of cash or property from related organization(s) . . . . .	<b>1s</b>	No

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

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



**Part VII** **Supplemental Information**

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