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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 07-01-2010 and ending 06-30-2011

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
Mid-America Nazarene University

Doing Business As

Number and street (or P O box if mail is not delivered to street address)
2030 East College Way

Room/suite

City or town, state or country, and ZIP + 4
Olathe, KS 66062

D Employer identification number
48-0730814

E Telephone number
(913) 782-3750

G Gross receipts $ 37,901,117

F Name and address of principal officer
DR DAVID J SPITTAL
2030 E COLLEGE WAY
OLATHE, KS 66062

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates 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 MNU EDU

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1966

M State of legal domicile KS

Part I Summary

1 Briefly describe the organization's mission or most significant activities
THE MNU MISSION STATEMENT TO EDUCATE AND INSPIRE SERVANT LEADERS THE MNU VISION STATEMENT TO BE A PREMIER CHRISTIAN UNIVERSITY WITH GLOBAL IMPACT

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

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	32
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	22
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	**5**	1,073
6	Total number of volunteers (estimate if necessary)	**6**	48
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	680
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	5,020,144	5,493,177
9	Program service revenue (Part VIII, line 2g)	28,565,888	30,768,942
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	29,880	-16,393
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	967,616	1,469,022
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	34,583,528	37,714,748
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	7,959,276	9,192,437
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	17,287,497	17,546,589
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶910,798		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	11,556,294	10,645,571
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	36,803,067	37,384,597
19	Revenue less expenses Subtract line 18 from line 12	-2,219,539	330,151

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	50,307,073	51,388,580
21	Total liabilities (Part X, line 26)	27,868,492	28,109,104
22	Net assets or fund balances Subtract line 21 from line 20	22,438,581	23,279,476

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 — 2012-05-15 — Date

KEVIN P GLIMORE VP OF FINANCE/CFO — Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ▶ ☐	PTIN
Michael J Engle	Michael J Engle			

Firm's name ▶ BKD LLP — Firm's EIN ▶

Firm's address ▶ 1201 Walnut Suite 1700, Kansas City, MO 641062246 — Phone no ▶ (816) 221-6300

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III . . . . . ☑

1 Briefly describe the organization's mission

SEE SCHEDULE O

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 $ 27,369,617 including grants of $ 9,192,437) (Revenue $ 31,337,534)

SEE SCHEDULE O

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

4c (Code) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O)

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

4e **Total program service expenses** ▶ $ 27,369,617

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8	Yes	
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.*	11b		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.*	11c	Yes	
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.*	11d	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X.*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a	Yes	
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, XII, and XIII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13	Yes	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Parts I and IV*	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Parts III and IV*	16	Yes	
17	Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b		

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**		No
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b–24d and complete Schedule K. If "No," go to line 25*	**24a**	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		No
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	**27**	Yes	
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**	Yes	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	**34**	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	**35**		No
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* ☐ **Yes** ☑ **No**			
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V . . . . . .

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	3,654		
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	2a	1,073		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*	3b		Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	7f			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	14b			

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 to any question in this Part VI . . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	32		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	22		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		No
6	Does the organization have members or stockholders?		6		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		8a	Yes	
b	Each committee with authority to act on behalf of the governing body?		8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		9		No

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

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

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶ KS

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply

☐ Own website ☐ Another's website ☑ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

KEVIN P GILMORE
2030 E COLLEGE WAY
OLATHE, KS 66062
(913) 971-3273

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

Check if Schedule O contains a response to any question in this Part VII . . . . . ☑

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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			
See Additional Data Table										

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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			
See Additional Data Table										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								572,757	0	180,994

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ▶ 4

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
ARG CONTRACTING LLC	REPAIRS/CONSTRUCTION	264,878
CONSTRUCTION RESOURCE MANAGEMENT	REPAIRS/CONSTRUCTION	147,805

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶ 2

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns . . 1a					
	b Membership dues 1b					
	c Fundraising events 1c					
	d Related organizations . . . 1d	3,535,380				
	e Government grants (contributions) 1e	1,100,791				
	f All other contributions, gifts, grants, and similar amounts not included above 1f	857,006				
	g Noncash contributions included in lines 1a-1f $					
	h **Total.** Add lines 1a-1f . . . . . ▶		5,493,177			
Program Service Revenue		Business Code				
	2a STUDENT TUITION REVENUE	611600	26,652,679	26,652,679		
	b RESIDENT HALL	611710	2,275,018	2,275,018		
	c FOOD SERVICE	611710	1,605,350	1,605,350		
	d BOOK STORE	611710	183,128	183,128		
	e ATHLETIC REVENUE	611710	52,767	52,767		
	f All other program service revenue					
	g **Total.** Add lines 2a–2f . . . . . ▶		30,768,942			
	3 Investment income (including dividends, interest and other similar amounts) . . . . . ▶		1,101			1,101
	4 Income from investment of tax-exempt bond proceeds . . ▶		0			
	5 Royalties . . . . . ▶		0			
		(i) Real	(ii) Personal			
	6a Gross Rents	235,654				
	b Less rental expenses	168,460				
	c Rental income or (loss)	67,194				
	d Net rental income or (loss) . . . . . ▶		67,194		-3,145	70,339
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory		415			
	b Less cost or other basis and sales expenses		17,909			
	c Gain or (loss)		-17,494			
	d Net gain or (loss) . . . . . ▶		-17,494			-17,494
Other Revenue	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 . . . a					
	b Less direct expenses . . . b					
	c Net income or (loss) from fundraising events . . ▶		0			
	9a Gross income from gaming activities See Part IV, line 19 . a					
	b Less direct expenses . . . . . b					
	c Net income or (loss) from gaming activities . . . ▶		0			
	10a Gross sales of inventory, less returns and allowances . a					
	b Less cost of goods sold . . b					
	c Net income or (loss) from sales of inventory . . ▶		0			
	Miscellaneous Revenue	Business Code				
	11a ADVERTISING	900099	3,825		3,825	
	b INSURANCE PROCEEDS	900099	830,091			830,091
	c OTHER INCOME	900099	567,912	567,912		
	d All other revenue		567,912	567,912		
	e **Total.** Add lines 11a–11d . . . . . ▶		1,401,828			
	12 **Total revenue.** See Instructions . . . ▶		37,714,748	31,336,854	680	884,037

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) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21	0			
2 Grants and other assistance to individuals in the U S See Part IV, line 22	8,842,017	8,842,017		
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	350,420	350,420		
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	740,862	375,963	318,414	46,485
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	98,085	98,085		
7 Other salaries and wages	12,640,007	8,309,056	3,806,412	524,539
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	437,934	300,607	123,663	13,664
9 Other employee benefits	2,549,230	1,670,921	802,358	75,951
10 Payroll taxes	1,080,471	713,111	334,946	32,414
a Fees for services (non-employees) Management	58,001	51,875	6,126	0
b Legal	35,141	295	34,846	0
c Accounting	202,218	0	202,218	0
d Lobbying	0	0	0	0
e Professional fundraising services *See Part IV, line 17*	0			0
f Investment management fees	0	0	0	0
g Other	1,216,483	1,182,500	15,490	18,493
12 Advertising and promotion	406,532	401,106	5,426	0
13 Office expenses	944,353	631,086	252,447	60,820
14 Information technology	741,833	489,610	229,968	22,255
15 Royalties	0	0	0	0
16 Occupancy	1,280,249	379,659	900,590	0
17 Travel	1,223,772	1,145,893	37,066	40,813
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	42,618	33,036	6,818	2,764
20 Interest	1,305,638	444,750	860,595	293
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	1,464,458	966,542	453,982	43,934
23 Insurance	80,878	53,380	25,072	2,426
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a MEMBERSHIP DUES	120,979	60,868	57,166	2,945
b EQUIPMENT	372,096	298,586	72,615	895
c LABOR & MATERIALS	698,357	532,843	163,142	2,372
d _				
e _				
f All other expenses	451,965	37,408	394,822	19,735
25 **Total functional expenses.** Add lines 1 through 24f	37,384,597	27,369,617	9,104,182	910,798
26 **Joint costs.** Check here ▶ ☐ if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		120,070	1	1,282,162
	2	Savings and temporary cash investments		552,540	2	351,260
	3	Pledges and grants receivable, net		0	3	225,340
	4	Accounts receivable, net		702,364	4	1,107,468
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	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) Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		21,332	8	47,633
	9	Prepaid expenses and deferred charges		21,562	9	47,608
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 58,034,659			
	b	Less accumulated depreciation	10b 23,897,784	35,032,345	10c	34,136,875
	11	Investments—publicly traded securities			11	
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11		3,830,503	13	3,773,342
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		10,026,357	15	10,416,892
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		50,307,073	16	51,388,580
Liabilities	17	Accounts payable and accrued expenses		2,095,432	17	2,218,534
	18	Grants payable			18	
	19	Deferred revenue		1,247,682	19	1,167,936
	20	Tax-exempt bond liabilities		14,955,000	20	14,660,000
	21	Escrow or custodial account liability *Complete Part IV of Schedule D*			21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*			22	
	23	Secured mortgages and notes payable to unrelated third parties		698,712	23	4,515,752
	24	Unsecured notes and loans payable to unrelated third parties		3,000,000	24	0
	25	Other liabilities Complete Part X of Schedule D		5,871,666	25	5,546,882
	26	**Total liabilities.** Add lines 17 through 25		27,868,492	26	28,109,104
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		14,539,355	27	14,559,351
	28	Temporarily restricted net assets		981,119	28	1,545,786
	29	Permanently restricted net assets		6,918,107	29	7,174,339
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		22,438,581	33	23,279,476
	34	Total liabilities and net assets/fund balances		50,307,073	34	51,388,580

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI . . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12) . . .	1	37,714,748
2	Total expenses (must equal Part IX, column (A), line 25)	2	37,384,597
3	Revenue less expenses Subtract line 2 from line 1	3	330,151
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	22,438,581
5	Other changes in net assets or fund balances (explain in Schedule O)	5	510,744
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	23,279,476

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . .	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separated basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	Yes	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . .	3b	Yes	

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Mid-America Nazarene University

Employer identification number
48-0730814

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☑ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

_____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization? **11g(i)**		
(ii) a family member of a person described in (i) above? **11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**		

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public Support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total support** (Add lines 7 through 10)						

12 Gross receipts from related activities, etc (See instructions) **12**

13 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f)) **14**

15 Public Support Percentage for 2009 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2010.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support test—2009.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2010.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2009.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private Foundation** If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶☐

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	**(a)** 2006	**(b)** 2007	**(c)** 2008	**(d)** 2009	**(e)** 2010	**(f)** Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public Support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	**(a)** 2006	**(b)** 2007	**(c)** 2008	**(d)** 2009	**(e)** 2010	**(f)** Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support** (Add lines 9, 10c, 11 and 12)						

14 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15	Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	**15**	
16	Public support percentage from 2009 Schedule A, Part III, line 15	**16**	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2010** (line 10c column (f) divided by line 13 column (f))	**17**	
18	Investment income percentage from **2009** Schedule A, Part III, line 17	**18**	

19a **33 1/3% support tests—2010.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support tests—2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

20 **Private Foundation** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ▶☐

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

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Mid-America Nazarene University

Employer identification number
48-0730814

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

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

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

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

		Held at the End of the Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06	2d

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

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

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

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

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

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

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

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

1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items

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

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ 0

(ii) Assets included in Form 990, Part X ▶ $ 172,050

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 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ 0

b Assets included in Form 990, Part X ▶ $ 0

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

3 Using the organization's 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 RESALE IN FUTURE YEARS

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

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

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

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

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

		Amount
c	Beginning balance	1c
d	Additions during the year	1d
e	Distributions during the year	1e
f	Ending balance	1f

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

b If "Yes," explain the arrangement in Part XIV

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

		(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a	Beginning of year balance	6,574,342	6,704,046	6,871,784		
b	Contributions	198,353	360,069	229,862		
c	Investment earnings or losses	873,408	505,633	25,454		
d	Grants or scholarships	275,332	975,096	385,300		
e	Other expenditures for facilities and programs	424,879				
f	Administrative expenses	19,076	20,310	37,754		
g	End of year balance	6,926,816	6,574,342	6,704,046		

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶ 6 090 %
- b Permanent endowment ▶ 93 910 %
- c Term endowment ▶ 0 %

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

		Yes	No
(i) unrelated organizations	3a(i)		No
(ii) related organizations	3a(ii)	Yes	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	Yes	

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

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,043,851		1,043,851
b Buildings		39,959,084	11,304,552	28,654,532
c Leasehold improvements		37,976	8,521	29,455
d Equipment		12,737,332	11,294,072	1,443,260
e Other		4,256,416	1,290,639	2,965,777
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				34,136,875

Part VII Investments—Other Securities. 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		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) STUDENT LOAN RECEIVABLES	3,773,342	C
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶	3,773,342	

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) BOND ESCROW FUNDS	1,700,590
(2) INT IN NET ASSETS OF MNUF	6,541,146
(3) BENEFICIAL INTEREST IN TRUST	743,371
(4) FUTURE INTEREST IN REAL ESTATE	700,000
(5) THOMAS KINKADE PAINTINGS	172,050
(6) UMAMORTIZED BOND FEES	559,735
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	10,416,892

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	0
STUDENT DEPOSITS	90,167
REFUNDABLE LOAN PROGRAM	2,956,715
NOTE PAYABLE TO MNU FOUNDATION	2,500,000
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	5,546,882

2. Fin 48 (ASC 740) Footnote In Part XIV, 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 (ASC740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	37,714,748
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	37,384,597
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	330,151
4	Net unrealized gains (losses) on investments	4	50,967
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	459,777
9	Total adjustments (net) Add lines 4 - 8	9	510,744
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	840,895

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	29,414,815
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	50,967		
b	Donated services and use of facilities	2b	213,300		
c	Recoveries of prior year grants	2c	0		
d	Other (Describe in Part XIV)	2d	628,237		
e	Add lines **2a** through **2d**			2e	892,504
3	Subtract line **2e** from line **1**			3	28,522,311
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	0		
b	Other (Describe in Part XIV)	4b	9,192,437		
c	Add lines **4a** and **4b**			4c	9,192,437
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	37,714,748

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	28,573,920
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a	213,300		
b	Prior year adjustments	2b	0		
c	Other losses	2c	0		
d	Other (Describe in Part XIV)	2d	168,460		
e	Add lines **2a** through **2d**			2e	381,760
3	Subtract line **2e** from line **1**			3	28,192,160
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	0		
b	Other (Describe in Part XIV)	4b	9,192,437		
c	Add lines **4a** and **4b**			4c	9,192,437
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	37,384,597

Part XIV Supplemental Information

Complete this part to 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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
COLLECTIONS AND HOW THEY FURTHER THE ORGANIZATION'S EXEMPT PURPOSE	SCHEDULE D, PART III, LINE 4	THE ORGANIZATION RECEIVED THOMAS KINKADE PAINTINGS AND PRINTS FROM A DONOR DURING THE FISCAL YEAR ENDED 6/30/2008 THIS COLLECTION OF ARTWORK IS AND WILL BE USED FOR THE VIEWING OF THE GENERAL PUBLIC THROUGH PUBLIC EXHIBITION AND FOR FUTURE INVESTMENT PURPOSES WHEN IT IS SOLD AT A LATER DATE
INTENDED USE OF THE ORGANIZATION'S ENDOWMENT FUNDS	SCHEDULE D, PART V, LINE 4	THE ENDOWMENT FUNDS ARE HELD BY MIDAMERICA NAZARENE FOUNDATION, A RELATED TAX EXEMPT ORGANIZATION EARNINGS FROM THE ENDOWMENT FUNDS ARE TO BE USED TO FUND THE CONTINUING OPERATIONS OF THE UNIVERSITY
UNCERTAIN TAX POSITIONS DISCLOSURE	SCHEDULE D, PART X, LINE 2	MANAGEMENT HAS EVALUATED THEIR INCOME TAX POSITIONS UNDER THE GUIDANCE INCLUDED IN ASC 740 BASED ON THEIR REVIEW, MANAGEMENT HAS NOT IDENTIFIED ANY MATERIAL UNCERTAIN TAX POSITIONS TO BE RECORDED OR DISCLOSED IN THE FINANCIAL STATEMENTS
OTHER - RECONCILIATION OF REVENUE PER AUDITED F/S AND TAX RETURN	SCHEDULE D, PART XI, LINE 8	CHANGE IN NET ASSETS OF MIDAMERICA NAZARENE FDTN $308,417 CHANGE IN NET EQUITY OF PERKINS GRANT $126,068 LOSS FROM SALE OF FIXED ASSETS $ 17,494 CHANGE IN NURSING LOAN PROGRAM $ 7,798 ========= TOTAL $459,777
OTHER - REVENUE INCLUDED ON LINE 1 BUT NOT ON FORM 990, PART VIII, LINE 12	SCHEDULE D, PART XII, LINE 2D	CHANGE IN NET ASSETS OF MIDAMERICA NAZARENE FDTN $308,417 CHANGE IN NET EQUITY OF PERKINS GRANT $126,068 LOSS ON SALE OF FIXED ASSETS $ 17,494 RENTAL EXPENSES $168,460 CHANGE IN NURSING LOAN PROGRAM $ 7,798 ========= TOTAL $628,237
OTHER - REVENUE INCLUDED ON FORM 990, PART VII, LINE 12 BUT NOT ON LINE 1	SCHEDULE D, PART XII, LINE 4B	SCHOLARSHIPS AND FELLOWSHIPS $9,192,437
OTHER - EXPENSE INCLUDED ON LINE 1 BUT NOT ON FORM 990, PART IX, LINE 25	SCHEDULE D, PART XIII, LINE 2D	RENTAL EXPENSES $168,460
OTHER - EXPENSE INCLUDED ON FORM 990, PART IX, LINE 25 BUT NOT ON LINE 1	SCHEDULE D, PART XIII, LINE 4B	SCHOLARSHIPS AND FELLOWSHIPS $9,192,437

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SCHEDULE E (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

►Complete if the organization answered "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
► Attach to Form 990 or Form 990-EZ.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Mid-America Nazarene University

Employer identification number
48-0730814

Part I

			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	Yes	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	Yes	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe If "No," please explain If you need more space use Part II	3	Yes	
4	Does the organization maintain the following?			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	Yes	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	Yes	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	Yes	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	Yes	
	If you answered "No" to any of the above, please explain If you need more space, use Part II			
5	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	5a		No
b	Admissions policies?	5b		No
c	Employment of faculty or administrative staff?	5c		No
d	Scholarships or other financial assistance?	5d		No
e	Educational policies?	5e		No
f	Use of facilities?	5f		No
g	Athletic programs?	5g		No
h	Other extracurricular activities?	5h		No
	If you answered "Yes" to any of the above, please explain If you need more space, use Part II			
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a	Yes	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		No
	If you answered "Yes" to either line 6a or line 6b, explain on Part II			
7	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II	7	Yes	

Part II Supplemental Information

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

Identifier	Return Reference	Explanation
RACIAL NONDISCRIMINATORY POLICY	FORM 990, SCHEDULE E, PART I, LINE 3	MIDAMERICA NAZARENE UNIVERSITY PUBLICIZES ITS RACIAL NONDISCRIMINATION POLICY IN ALL UNIVERSITY CATALOGS AND BROCHURES THAT ARE ISSUED TO THE GENERAL PUBLIC AND STUDENTS THE UNIVERSITY ALSO POSTS ITS POLICY ON VARIOUS BULLETIN BOARDS ACROSS THE CAMPUS
FINANCIAL AID OR GOVERNMENT ASSISTANCE EXPLANATION	FORM 990, SCHEDULE E, PART I, LINE 6A	THE ORGANIZATION IS INVOLVED IN SEVERAL GRANT PROGRAMS ADMINISTERED BY THE FEDERAL GOVERNMENT AND STATE GOVERNMENT AND ALSO SERVES AS THE ADMINISTRATIVE CONDUIT BY WHICH TITLE IV FEDERAL FINANCIAL AID IS DISTRIBUTED TO ELIGIBLE STUDENTS

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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.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Mid-America Nazarene University

Employer identification number
48-0730814

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 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 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States

3 Activites per Region (Use Part V if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region or independent contractors	(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 region/investments in region
Europe (Including Iceland and Greenland)			Program Services	STUDY ABROAD	4,071
Central America and the Caribbean			Program Services	SCHOLARSHIPS	29,706
East Asia and the Pacific			Program Services	SCHOLARSHIPS	13,566
Europe (Including Iceland and Greenland)			Program Services	SCHOLARSHIPS	128,429
North America			Program Services	SCHOLARSHIPS	52,003
Russia and the Newly Independent States			Program Services	SCHOLARSHIPS	13,200
South America			Program Services	SCHOLARSHIPS	10,500
Sub-Saharan Africa			Program Services	SCHOLARSHIPS	103,016
3a Sub-total					354,491
b Total from continuation sheets to Part I					
c **Totals** (add lines 3a and 3b)					354,491

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. Check this box if no one recipient received more than $5,000 . . . . . ▶ ☐
Use Part V 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 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 III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Use Part V if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
SCHOLARSHIPS AND FELLOWSHIPS	Cent America/Caribbean	1	29,706				
SCHOLARSHIPS AND FELLOWSHIPS	East Asia/Pacific	1	13,566				
SCHOLARSHIPS AND FELLOWSHIPS	Europe/Iceland/Greenland	7	128,429				
SCHOLARSHIPS AND FELLOWSHIPS	North America	3	52,003				
SCHOLARSHIPS AND FELLOWSHIPS	Russia	1	13,200				
SCHOLARSHIPS AND FELLOWSHIPS	South America	1	10,500				
SCHOLARSHIPS AND FELLOWSHIPS	Sub-Saharan Africa	7	103,016				

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 (see instructions for Form 926)*	☐ Yes	☑ No
2	Did the organization have an interest in a foreign trust during the tax year? *If " Yes," the organization may be required to file Form 3520 and/or Form 3520-A. (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, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see instructions for Form 8621)*	☐ Yes	☑ No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see instructions for Form 8865)*	☐ Yes	☑ No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see instructions for Form 5713).*	☐ Yes	☑ No

Part V **Supplemental Information**

Complete this part to provide the information (see instructions) required in Part I, line 2, and any additional information.

Identifier	Return Reference	Explanation
PROCESS FOR MONITORING THE USE OF FOREIGN GRANT FUNDS	SCHEDULE F, PART I, LINE 2	SCHOLARSHIPS AND AWARDS THAT ARE DETERMINED BY PARTICIPATION IN A PROGRAM OR ELIGIBILITY REQUIREMENTS (PERKINS & SEOG) ARE EVALUATED AT THE START OF A PROGRAM AND, AS IN THE CASE OF ROTC, MONITORED FOR CONTINUED PARTICIPATION IN THE PROGRAM ROTC PARTICIPANTS ARE MONITORED BY OUTSIDE SOURCES AND MNU WOULD BE NOTIFIED IN THE EVENT THE PARTICIPANT IS NO LONGER ELIGIBLE PERKINS, SEOG AND OTHER SIMILAR GRANTS/AWARDS REQUIRE LIMITS ON THE STUDENT'S EXPECTED FAMILY CONTRIBUTIONS, REQUIRE NO PRIOR DEFAULTS ON STUDENT LOANS AND REQUIRE CERTAIN FUNDING GAPS EACH YEAR THE ELIGIBILITY REQUIREMENTS ARE REVIEWED PRIOR TO THE AWARD YEAR AND AWARDED ACCORDINGLY TUITION REMISSION IS DEPENDENT UPON ELIGIBILITY AND DATE OF HIRE PER EMPLOYEE AWARDS BASED ON NAZARENE CHURCH SUPPORT OR PARENT'S CHURCH SERVICE ARE DETERMINED AND APPLIED ACCORDINGLY ELIGIBILITY IS EVALUATED EACH AWARD YEAR DEPARTMENTAL AWARDS ARE MADE BY AN INSTRUCTIONAL DIVISION OR COACH AND ELIGIBILITY IS DETERMINED BY THAT DEPARTMENT DONOR RESTRICTED SCHOLARSHIPS ARE AWARDED IN ACCORDANCE WITH THE WISHES OF THE DONOR STUDENTS MUST COMPLETE AN APPLICATION, MEET ALL THE STIPULATIONS, AND/OR ACTIVELY PURSUING THE RESTRICTED COURSE OF STUDY GPA OR ACT SCORES (DEPENDING ON AWARD YEAR AND CITIZENSHIP) ARE USED TO DETERMINE MATRIX AWARDS ALONG WITH FAMILY EXPECTED CONTRIBUTION AND WHETHER THE STUDENT IS ON-OR OFF-CAMPUS MATRIX SCHOLARSHIPS ARE MONITORED EACH SEMESTER THROUGH A PROCESS BETWEEN THE REGISTRAR'S OFFICE (PROVIDING GPA) AND STUDENT FINANCIAL AID (MATCHING GPA WITH MATRIX AWARD)

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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," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Mid-America Nazarene University

Employer identification number
48-0730814

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . ☑ Yes ☐ No

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

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Part II can be duplicated if additional space is needed. . . . ▶ ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

2 Enter total number of section 501(c)(3) and government organizations . . . ▶

3 Enter total number of other organizations . . . ▶

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) SCHOLARSHIPS AND FELLOWSHIPS	1108	8,842,017			

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
PROCESS FOR MONITORING THE USE OF GRANTS IN THE U S	SCHEDULE I, PART I, LINE 2	SCHOLARSHIPS AND AWARDS THAT ARE DETERMINED BY PARTICIPATION IN A PROGRAM OR ELIGIBILITY REQUIREMENTS (PERKINS & SEOG) ARE EVALUATED AT THE START OF A PROGRAM AND, AS IN THE CASE OF ROTC, MONITORED FOR CONTINUED PARTICIPATION IN THE PROGRAM ROTC PARTICIPANTS ARE MONITORED BY OUTSIDE SOURCES AND MNU WOULD BE NOTIFIED IN THE EVENT THE PARTICIPANT IS NO LONGER ELIGIBLE PERKINS, SEOG AND OTHER SIMILAR GRANTS/AWARDS REQUIRE LIMITS ON THE STUDENT'S EXPECTED FAMILY CONTRIBUTIONS, REQUIRE NO PRIOR DEFAULTS ON STUDENT LOANS AND REQUIRE CERTAIN FUNDING GAPS EACH YEAR THE ELIGIBILITY REQUIREMENTS ARE REVIEWED PRIOR TO THE AWARD YEAR AND AWARDED ACCORDINGLY TUITION REMISSION IS DEPENDENT UPON ELIGIBILITY AND DATE OF HIRE PER EMPLOYEE AWARDS BASED ON NAZARENE CHURCH SUPPORT OR PARENT'S CHURCH SERVICE ARE DETERMINED AND APPLIED ACCORDINGLY ELIGIBILITY IS EVALUATED EACH AWARD YEAR DEPARTMENTAL AWARDS ARE MADE BY AN INSTRUCTIONAL DIVISION OR COACH AND ELIGIBILITY IS DETERMINED BY THAT DEPARTMENT DONOR RESTRICTED SCHOLARSHIPS ARE AWARDED IN ACCORDANCE WITH THE WISHES OF THE DONOR STUDENTS MUST COMPLETE AN APPLICATION, MEET ALL THE STIPULATIONS, AND/OR ACTIVELY PURSUING THE RESTRICTED COURSE OF STUDY GPA OR ACT SCORES (DEPENDING ON AWARD YEAR AND CITIZENSHIP) ARE USED TO DETERMINE MATRIX AWARDS ALONG WITH FAMILY EXPECTED CONTRIBUTION AND WHETHER THE STUDENT IS ON-OR OFF-CAMPUS MATRIX SCHOLARSHIPS ARE MONITORED EACH SEMESTER THROUGH A PROCESS BETWEEN THE REGISTRAR'S OFFICE (PROVIDING GPA) AND STUDENT FINANCIAL AID (MATCHING GPA WITH MATRIX AWARD)

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Mid-America Nazarene University

Employer identification number
48-0730814

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☑ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☑ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☐ Compensation committee ☑ Written employment contract ☐ Independent compensation consultant ☑ Compensation survey or study ☐ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment from the organization or a related organization?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

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

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

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) REV EDWIN ROBINSON	(i)	120,714	0	3,175	10,395	46,383	180,667	0
	(ii)	0	0	0	0	0	0	0
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation
HOUSING ALLOWANCE OR RESIDENCE FOR PERSONAL USE	SCHEDULE J, PART I, LINE 1A	MID-AMERICA NAZARENE UNIVERSITY PROVIDED HOUSING TO REV EDWIN ROBINSON AND REV RANDALL BECKUM AS A CONDITION OF EMPLOYMENT THE FAIR MARKET VALUE OF THE HOUSING WAS NOT INCLUDED IN THEIR W-2 AS TAXABLE INCOME BECAUSE IT QUALIFIED AS A NON TAXABLE BENEFIT
HEALTH OR SOCIAL CLUB DUES OR INITIATION FEES	SCHEDULE J, PART I, LINE 1A	MID-AMERICA NAZARENE UNIVERSITY PROVIDED CLUB DUES TO REV EDWIN ROBINSON AND JASON DRUMMOND THE PERSONAL USE OF THE CLUB DUES WERE INCLUDED IN THEIR W-2 AS TAXABLE COMPENSATION

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Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

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 Schedule O (Form 990).
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Mid-America Nazarene University

Employer identification number
48-0730814

Part I Bond Issues

	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	KANSAS INDEPENDENT COLLEGE FINANCE AUTHORITY	48-1233911	48526HLW4	06-30-2005	4,000,000	LAND IMPROVEMENTS		X		X		X
B	KANSAS INDEPENDENT COLLEGE FINANCE AUTHORITY	48-1233911	48526HSJ6	06-26-2008	5,595,000	EDUCATIONAL FACILITY		X		X		X
C	KANSAS INDEPENDENT COLLEGE FINANCE AUTHORITY	48-1233911	485435CT6	06-24-2010	3,012,840	WORKING CAPITAL FUND		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	3,012,840		3,012,840	
2	Amount of bonds legally defeased				
3	Total proceeds of issue	4,000,000	5,595,000	3,012,840	
4	Gross proceeds in reserve funds	317,413	459,084		
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrow				
7	Issuance costs from proceeds	96,875	446,063		
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds				
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion	2005	2008	2011	

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?		X		X		X		
15	Were the bonds issued as part of an advance refunding issue?		X		X		X		
16	Has the final allocation of proceeds been made?	X		X		X			
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X			

Part III Private Business Use

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

Part III Private Business Use *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use?		X		X		X		
b	Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		
c	Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?	X		X		X			
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	0 %		0 %		0 %			
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶	0 %		0 %		0 %			
6	Total of lines 4 and 5	0 %		0 %		0 %			
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?	X		X					

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue?		X		X		X		
2	Is the bond issue a variable rate issue?		X		X		X		
3a	Has the organization or the governmental issuer entered into a hedge with respect to the bond issue?		X		X		X		
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?		X		X		X		
e	Was a hedge terminated?		X		X		X		
4a	Were gross proceeds invested in a GIC?		X		X		X		
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
5	Were any gross proceeds invested beyond an available temporary period?		X		X		X		
6	Did the bond issue qualify for an exception to rebate?		X		X		X		

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule K (see instructions)

Identifier	Return Reference	Explanation

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Schedule L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Mid-America Nazarene University

Employer identification number
48-0730814

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

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

1 (a) Name of disqualified person	(b) Description of transaction	(c) Corrected? Yes	(c) Corrected? No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ $

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

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

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

Part III Grants or Assistance Benefitting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance
(1)		108,910

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) SEE SCHEDULE L PART V					

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
BUSINESS TRANSACTIONS WITH INTERESTED PERSONS	SCHEDULE L, PART IV	TRANSACTION #1 A) WILLIAM MORRISON B) BROTHER OF REV FRED MORRISON, TRUSTEE C) $52,377 D) COMPENSATION E) NO TRANSACTION #2 A) FLORENCE BECKUM B) SPOUSE OF RANDY BECKUM, EXEC DIR OF SPIRITUAL DEVELOPMENT C) $45,708 D) COMPENSATION E) NO

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Mid-America Nazarene University

Employer identification number
48-0730814

Identifier	Return Reference	Explanation
ORGANIZATION'S MISSION	FORM 990, PART III, LINE 1	MIDAMERICA NAZARENE UNIVERSITY IS A COMPREHENSIVE LIBERAL ARTS UNIVERSITY OFFERING UNDERGRADUATE AND SELECTED PROFESSIONAL AND GRADUATE DEGREES, AND IS COMMITTED TO SERVING THE CHURCH AND ITS GLOBAL MISSION THE UNIVERSITY IS A CHRISTIAN COMMUNITY IN THE WESLEYAN-HOLINESS TRADITION, AND MIDAMERICA NAZARENE UNIVERSITY SEEKS TO TRANSFORM ITS STUDENTS THROUGH INTELLECTUAL, SPIRITUAL AND PERSONAL DEVELOPMENT FOR A LIFE OF SERVICE TO GOD, THE CHURCH, THE NATION, AND THE WORLD

Identifier	Return Reference	Explanation
PROGRAM SERVICE ACCOMPLISHMENTS	FORM 990, PART III, LINE 4A	MIDAMERICA NAZARENE UNIVERSITY (MNU) A LIBERAL ARTS UNIVERSITY SPONSORED BY THE CHURCH OF THE NAZARENE PROVIDES A NURTURING ENVIRONMENT WHERE STUDENTS GAIN BROAD-BASED KNOWLEDGE AND SKILLS THAT WILL SERVE THEM PROFESSIONALLY AND PERSONALLY THROUGHOUT THEIR LIVES THE MNU EXPERIENCE IS ONE THAT PROVIDES STUDENTS WITH CHRIST-CENTERED EDUCATIONAL OPPORTUNITIES THAT TEACH REAL-WORLD LEARNING THROUGH PIONEERING PROGRAMS THAT PREPARE THEM TO BE SERVANT LEADERS AND ENCOURAGES THEM TO DISCOVER THEIR PURPOSE, VALUES, AND DIRECTION FOUNDED IN 1966, MIDAMERICA IS LOCATED IN OLATHE, KANSAS, A SUBURBAN COMMUNITY JUST 20 MILES SOUTH OF KANSAS CITY FULL- TIME STUDENT HEADCOUNT FOR FALL 2010 WAS 1,767 STUDENTS THE FOUR LARGEST PROGRAMS - NURSING PROGRAMS, 307 -MANAGEMENT AND HUMAN RELATIONS, 217 -BUSINESS ADMINISTRATION, 156 -ELEMENTARY EDUCATION, 88 THE UNIVERSITY OFFERS UNDERGRADUATE ACADEMIC MAJORS IN 45 AREAS, A DEGREE-COMPLETION PROGRAM IN MANAGEMENT AND HUMAN RELATIONS, NURSING, AND PUBLIC ADMINISTRATIONN, A BACCALAUREATE DEGREE AFFILIATION WITH EUROPEAN NAZARENE COLLEGE IN GERMANY, AND GRADUATE DEGREES IN EDUCATION, NURSING, BUSINESS ADMINISTRATION AND COUNSELING A VARIETY OF SPECIAL INTEREST CLUBS, TRAVELING MUSIC GROUPS, BAND, CONCERT CHOIR, STUDENT GOVERNMENT, AND OUTREACH GROUPS ARE AVAILABLE THE UNIVERSITY PROVIDES INTERCOLLEGIATE COMPETITION IN FOOTBALL, VOLLEYBALL, SOFTBALL, BASEBALL, MEN'S AND WOMEN'S BASKETBALL AND SOCCER CHAPEL SERVICES PROVIDE AN EMPHASIS ON SPIRITUAL FORMATION, AND REVIVALS FOSTER SPIRITUAL VITALITY ON CAMPUS

Identifier	Return Reference	Explanation
BUSINESS/FAMILY RELATIONSHIPS	FORM 990, PART VI, SECTION A, LINE 2	DR D RAY COOK AND MR CHAD COOK HAVE A FAMILY RELATIONSHIP

Identifier	Return Reference	Explanation
FORM 990 REVIEW PROCESS	FORM 990, PART VI, SECTION B, LINE 11B	THE UNIVERSITY'S CONTROLLER GATHERS AND PROVIDES AN INDEPENDENT ACCOUNTING FIRM WITH INFORMATION TO PREPARE THE FORM 990 THE INDEPENDENT ACCOUNTING FIRM PREPARES AND REVIEWS THE FORM 990 THE INDEPENDENT ACCOUNTING FIRM THEN PROVIDES THE ORGANIZATION'S OFFICERS A DRAFT OF THE FORM 990 AND ALLOWS TIME FOR COMMENTS AND APPROVAL AFTER APPROVAL, THE FORM 990 IS SUBMITTED VIA EMAIL TO ALL VOTING MEMBERS OF THE UNIVERSITY'S GOVERNING BOARD ALONG WITH A RESPONSE TIME FOR QUESTIONS AND COMMENTS ANY AND ALL ISSUES ARE RESOLVED AND THEN THE COMPLETED FORM 990 IS FILED WITH THE INTERNAL REVENUE SERVICE.

Identifier	Return Reference	Explanation
CONFLICT OF INTEREST POLICY	FORM 990, PART VI, SECTION B, LINE 12C	ALL TRUSTEES, MIDAMERICA NAZARENE UNIVERSITY FOUNDATION TRUSTEES, AND ADMINISTRATIVE OFFICERS OF THE UNIVERSITY (MEMBERS OF THE PRESIDENT'S CABINET) MUST DISCLOSE ANNUALLY IN WRITING ANY CONFLICT OF INTEREST, OR POTENTIAL CONFLICT OF INTEREST IF A CIRCUMSTANCE SHOULD ARISE WHERE IT MAY BE IN THE BEST INTEREST OF THE UNIVERSITY TO ENGAGE IN A TRANSACTION DESPITE THE CONFLICT OF INTEREST, AFTER DISCLOSURE OF THE CONFLICT OF INTEREST, THE INDIVIDUAL WITH WHOM THE CONFLICT OF INTEREST IS PRESENT MUST ABSTAIN FROM ANY DISCUSSION OR DELIBERATION CONCERNING SUCH MATTER (UNLESS THE BOARD OF TRUSTEES OR ADMINISTRATION REQUESTS INFORMATION OR INTERPRETATION FOR SPECIAL REASONS), AND ABSTAIN FROM ANY DECISION ON THE MATTER RECORD OF SUCH INDIVIDUAL'S WITHDRAWAL FROM PARTICIPATION IN THE DISCUSSION, DELIBERATION, AND DECISION ON THE MATTER SHOULD BE NOTED IN ANY MINUTES OF THE SESSION AT WHICH SUCH MATTER IS CONSIDERED SHOULD A POTENTIAL CONFLICT OF INTEREST MATTER REQUIRE AN EXECUTIVE COMMITTEE OR BOARD VOTE TO RESOLVE, THOSE CONCERNED SHALL NOT BE PRESENT AT THE TIME OF THE VOTE IF A TRUSTEE, MIDAMERICA NAZARENE UNIVERSITY FOUNDATION TRUSTEE, OR ADMINISTRATIVE OFFICER IS UNCERTAIN WHETHER TO LIST A PARTICULAR RELATIONSHIP, THE BOARD CHAIR AND INSTITUTIONAL LEGAL COUNSEL MAY NEED TO BE CONSULTED THE BOARD CHAIR AND LEGAL COUNSEL MAY ELECT TO SEEK THE JUDGMENT OF THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES BEFORE INFORMING OR CONSULTING WITH THE ENTIRE BOARD WITHIN AN EXECUTIVE SESSION INFORMATION SHARED OR GATHERED AS A RESULT OF SUCH CONSULTATIONS (INCLUDING INFORMATION PROVIDED ON THE CONFLICT OF INTEREST STATEMENT) SHALL BE CONFIDENTIAL EXCEPT WHEN THE INSTITUTION'S BEST INTERESTS WOULD BE SERVED BY DISCLOSURE SUCH DISCLOSURE WILL BE MADE ONLY AFTER INFORMING THOSE CONCERNED THE FINANCE COMMITTEE OF THE BOARD OF TRUSTEES WILL CONDUCT PERIODIC REVIEWS OF FINANCIAL ACTIVITIES TO ENSURE THAT THE UNIVERSITY IS OPERATING IN A MANNER CONSISTENT WITH ACCOMPLISHING THE INSTITUTION'S NON-PROFIT PURPOSES AND THAT THE UNIVERSITY'S OPERATIONS DO NOT RESULT IN PRIVATE INUREMENT OR IMPERMISSIBLE BENEFIT TO PRIVATE INTEREST

Identifier	Return Reference	Explanation
DOCUMENT RETENTION AND DESTRUCTION POLICY	FORM 990, PART VI, SECTION B, LINE 14	AT THE END OF FISCAL YEAR 2011, THE UNIVERSITY'S WRITTEN DOCUMENT RETENTION AND DESTRUCTION POLICY WAS IN THE PROCESS OF BEING DRAFTED BY THE UNIVERSITY'S GOVERNING BODY THE UNIVERSITY REALIZES THE IMPORTANCE OF SUCH DOCUMENTS AND INTENDS TO FULLY IMPLEMENT THESE POLICIES AS SOON AS THEY ARE COMPLETED AND APPROVED BY THE GOVERNING BODY

Identifier	Return Reference	Explanation
COMPENSATION REVIEW	FORM 990, PART VI, SECTION B, LINES 15A & 15B	THE PRESIDENT AND OTHER EXECUTIVE ADMINISTRATORS ARE EMPLOYED WITH THE APPROVAL OF THE BOARD OF TRUSTEES ALONG WITH THEIR INITIAL COMPENSATION LEVEL AND IS BASED UPON AN ANALYSIS OF COMPARABLE MARKET RATES AND TERMS ANY SUBSEQUENT ADJUSTMENTS REQUIRE THE APPROVAL OF THE BOARD OF TRUSTEES

Identifier	Return Reference	Explanation
AVAILABILITY OF DOCUMENTS	FORM 990, PART VI, SECTION C, LINE 19	FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST

Identifier	Return Reference	Explanation
RECONCILIATION OF NET ASSETS	FORM 990, PART XI, LINE 5	CHANGE IN NET ASSETS OF MNU FOUNDATION $308,417 CHANGE IN NET PERKINS EQUITY $126,068 UNREALIZED GAIN ON INVESTMENTS $ 50,967 LOSS ON SALE OF ASSETS $ 17,494 CHANGE IN NURSING LOAN PROGRAM $ 7,798 ========= TOTAL $510,744

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME DR LARRY MCINTIRE TITLE CHAIRMAN/TRUSTEE HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME REV EDWIN ROBINSON TITLE PRESIDENT/TRUSTEE HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME MR JON NORTH TITLE VP OF UNIVERSITY ADVANCEMENT HOURS 1

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME MR KEVIN P GILMORE TITLE VP OF FINANCE HOURS 1

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Mid-America Nazarene University

Employer identification number
48-0730814

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

(a) Name, address, and EIN 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 organization	
						Yes	No
(1) MIDAMERICA NAZARENE UNIVERSITY FDTN 2030 E COLLEGE WAY OLATHE, KS 66062 48-0996330	SUPPORT MNU	KS	501(c)(3)	7	NA		

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) Disproprtionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

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
(1) CHARITABLE REMAINDER TRUST	CRUT	KS	NA	TRUST	0	94,409	60 000 %

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

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

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

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

	(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproprtionate allocations?		(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 48-0730814
Name: Mid-America Nazarene University

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	(C) Position (check all that apply)						(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			
DR JAMES M KRAEMER VICE CHAIRMAN/TRUSTEE	1 0	X		X				0	0	0
MR CHAD COOK TRUSTEE	1 0	X						0	0	0
REV GAREY A MILLER TRUSTEE	1 0	X						0	0	0
MR JEFF EICHORN TRUSTEE	1 0	X						0	0	0
MR JOHN DAHL TRUSTEE	1 0	X						0	0	0
REV BRYAN DAVIS TRUSTEE	1 0	X						0	0	0
DR JIM DILLOW TRUSTEE	1 0	X						0	0	0
DR O E DEMENT TRUSTEE	1 0	X						0	0	0
DR LARRY MCINTIRE CHAIRMAN/TRUSTEE	1 0	X		X				0	0	0
REV PHIL RHOADES TRUSTEE	1 0	X						0	0	0
DR EDMOND P NASH TRUSTEE	1 0	X						0	0	0
DR D RAY COOK TRUSTEE	1 0	X						0	0	0
MR DARREL E JOHNSON TREASURER/TRUSTEE	1 0	X		X				0	0	0
REV JEREN ROWELL TRUSTEE	1 0	X						0	0	0
REV JOEL ATWELL TRUSTEE	1 0	X						0	0	0
DR DONALD H BELL SR TRUSTEE	1 0	X						0	0	0
REV MICHAEL LYNCH TRUSTEE	1 0	X						0	0	0
MR ELDON MEYERS TRUSTEE	1 0	X						0	0	0
REV FRED MORRISON TRUSTEE	1 0	X						0	0	0
MR KEITH COX TRUSTEE	1 0	X						0	0	0
REV WES MEISNER TRUSTEE	1 0	X						0	0	0
REV MICHAEL PALMER SECRETARY/TRUSTEE	1 0	X		X				0	0	0
MRS KAREN FRYE TRUSTEE	1 0	X						0	0	0
MRS CATHY VEACH TRUSTEE	1 0	X						0	0	0
REV RICK POWERS TRUSTEE	1 0	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	(C) Position (check all that apply)						(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			
DR LARRY W WHITE TRUSTEE	1 0	X						0	0	0
MR BOB CREW TRUSTEE	1 0	X						0	0	0
REV FRED TOOMEY TRUSTEE	1 0	X						0	0	0
REV EDWIN ROBINSON PRESIDENT/TRUSTEE	4 0 0	X		X				123,889	0	56,778
REV DARRELL D BISEL TRUSTEE	1 0	X						0	0	0
MRS TERRI COMFORT TRUSTEE	1 0	X						0	0	0
DR MERRILL R CONANT TRUSTEE	1 0	X						0	0	0
MR JON NORTH VP OF UNIVERSITY ADVANCEMENT	4 0 0			X				46,485	0	2,346
DR STEPHAN RAGAN VP OF ACADEMIC AFFAIRS	4 0 0			X				103,772	0	17,253
DR RANDY BECKUM EXEC DIR OF SPIRITUAL DEVLPMNT	4 0 0			X				46,282	0	70,773
MR KEVIN P GILMORE VP OF FINANCE	4 0 0			X				126,420	0	22,303
DR DOUGLAS HENNING VP FOR UNDERGRADUATE STUDIES	4 0 0					X		125,909	0	11,541