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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

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 07-01-2012 , 2012, and ending 06-30-2013

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

C Name of organization
LIFE UNIVERSITY INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
1269 BARCLAY CIRCLE
Suite

City or town, state or country, and ZIP + 4
MARIETTA, GA 30060

D Employer identification number
58-1216007

E Telephone number
(770)426-2884

G Gross receipts $ 60,852,128

F Name and address of principal officer
WILLIAM D JARR
1269 BARCLAY CIRCLE
MARIETTA,GA 30060

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 LIFE EDU

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

L Year of formation 1974

M State of legal domicile GA

Part I Summary

1 Briefly describe the organization's mission or most significant activities
LIFE UNIVERSITY IS A NOT FOR PROFIT EDUCATIONAL INSTITUTION

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

Activities & Governance

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	16
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	16
5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	**5**	890
6	Total number of volunteers (estimate if necessary)	**6**	250
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	

		Prior Year	Current Year
Revenue **8**	Contributions and grants (Part VIII, line 1h)	699,262	982,095
9	Program service revenue (Part VIII, line 2g)	48,745,296	56,468,208
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	190,836	104,505
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,487,748	261,230
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	53,123,142	57,816,038
Expenses **13**	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	2,372,038	2,289,482
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)	26,265,624	28,619,078
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶820,181		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	25,004,501	26,571,811
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	53,642,163	57,480,371
19	Revenue less expenses Subtract line 18 from line 12	-519,021	335,667

		Beginning of Current Year	End of Year
Net Assets or Fund Balances **20**	Total assets (Part X, line 16)	114,406,553	114,210,947
21	Total liabilities (Part X, line 26)	73,194,909	72,591,685
22	Net assets or fund balances Subtract line 21 from line 20	41,211,644	41,619,262

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

****** | 2014-05-12
Signature of officer | Date

William D Jarr EVP OF FINANCE
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Sandra L Feinsmith				
Firm's name ▶ BDO USA LLP			Firm's EIN ▶	
Firm's address ▶ 1100 Peachtree Street Suite 700 ATLANTA, GA 303094516			Phone no (404) 688-6841	

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

LIFE UNIVERSITY IS A NOT FOR PROFIT EDUCATIONAL INSTITUTION THE PURPOSE OF LIFE UNIVERSITY IS TO PROVIDE STUDENTS WITH THE VISION TO FULFILL THEIR INNATE POTENTIAL, THE INSPIRATION TO ENGAGE IN A QUEST FOR SELF-DISCOVERY, AND THE ABILITY TO APPLY A PRINCIPLED APPROACH TO THEIR FUTURE ROLES AS LEADERS IN HUMANITARIAN SERVICE AND AS CITIZENS IN THEIR COMMUNITIES TODAY LIFE UNIVERSITY IS SUSTAINED BY ITS CHIROPRACTIC, UNDERGRADUATE, AND MASTERS PROGRAMS, WHICH SET THE STANDARD OF EXCELLENCE IN CONTEMPORARY HEALTH CARE EDUCATION GRADUATES LIFE UNIVERSITY GRADUATED A TOTAL OF 419 STUDENTS DURING THE 2012-2013 FISCAL YEAR RESEARCH/SCHOLARLY ACTIVITY THE RESEARCH AND SCHOLARSHIP OF LIFE UNIVERSITY COLLEGE OF CHIROPRACTIC(LUCC) FACULTY IS CLASSIFIED ACCORDING TO THE BOYER CATEGORIES LIFE UNIVERSITY FACULTY MEMBERS HAVE PRODUCED A SIGNIFICANT BODY OF SCHOLARLY WORK OVER THE LAST TWO YEARS PROJECTS ARE DIVIDED INTO THOSE ACCEPTED FOR PUBLICATION IN PEER-REVIEWED JOURNALS, THOSE THAT ARE IN

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

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

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

If "Yes," describe these changes on Schedule O

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

4a	(Code) (Expenses $	20,665,133	including grants of $	1,481,562) (Revenue $	44,078,192)	
	COLLEGE OF CHIROPRACTIC SEE SCHEDULE O					
4b	(Code) (Expenses $	7,614,013	including grants of $	545,878) (Revenue $	900,453)	
	COLLEGE OF UNDERGRADUATE STUDIES SEE SCHEDULE O					
4c	(Code) (Expenses $	2,045,045	including grants of $	146,617) (Revenue $	7,310,630)	
	MASTERS DEGREE PROGRAM SEE SCHEDULE O					
	(Code) (Expenses $	371,371	including grants of $	115,425) (Revenue $	)	
	RESEARCH					
	(Code) (Expenses $		including grants of $	) (Revenue $	2,708,798)	
	AUXILIARY ENTERPRISES					
	(Code) (Expenses $		including grants of $	) (Revenue $	1,470,135)	
	CLINICAL RECEIPTS					
4d	Other program services (Describe in Schedule O)					
	(Expenses $	371,371	including grants of $	115,425) (Revenue $	4,178,933)	
4e	**Total program service expenses ▶**	30,695,562				

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	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 and XII 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, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
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 United States? *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 United States? *If "Yes," complete Schedule F, Parts III and IV*	16		No
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 hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants and other assistance to any government or organization 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, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	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 through 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, highest 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 employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		No
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**	Yes	
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
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, Part II, III, or IV, and Part V, line 1*	**34**		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		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 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response 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	106		
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			
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	890		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	3a			No
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		Yes	
b	If "Yes," enter the name of the foreign country ▶ CS , CH 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 as charitable contributions? . . .	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			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
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** 16		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
b	Enter the number of voting members included in line 1a, above, who are independent	**1b** 16		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .	**3**		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	**5**		No
6	Did the organization have members or stockholders?	**6**		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
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	Did the organization have local chapters, branches, or affiliates?	**10a**		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**		No
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	**12c**	Yes	
13	Did the organization have a written whistleblower policy?	**13**	Yes	
14	Did the organization have a written document retention and destruction policy?	**14**		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," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

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

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

☐ Own website ☑ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ WILLIAM D JARR 1269 BARCLAY CIRCLE MARIETTA, GA (770) 426-2623

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 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, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) HENRY COUSINEAU TRUSTEE	2 0 0 0	X						0		
(2) SHAWN FERGUSON TRUSTEE	2 0 0 0	X						0		
(3) KEVIN FOGARTY TRUSTEE	2 0 0 0	X						0		
(4) AARON GAGNON TRUSTEE	2 0 0 0	X						0	0	
(5) SHARON GORMAN TRUSTEE	2 0 0 0	X								
(6) JIMMY GREGG TRUSTEE	2 0 0 0	X								
(7) JAY HANDT TRUSTEE	2 0 0 0	X								
(8) J PETER HEFFERNAN TRUSTEE	2 0 0 0	X								
(9) MARC HUDSON TRUSTEE	2 0 0 0	X								
(10) THOMAS KLAPP TRUSTEE	2 0 0 0	X								
(11) JOSEPH LUPO TRUSTEE	2 0 0 0	X								
(12) RHONDA NEWTON TRUSTEE	2 0 0 0	X								
(13) KENNETH O NIX TRUSTEE	2 0 0 0	X								
(14) RANDOLPH O'DELL TRUSTEE	2 0 0 0	X								
(15) JESSE PANUCCIO TRUSTEE	2 0 0 0	X								
(16) DEBORAH A POGRELIS TRUSTEE	2 0 0 0	X								
(17) JAMES TOMPKINS TRUSTEE	2 0 0 0	X								

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) WILLIAM D JARR EVP OF FINANCE	40 0 0 0			X				235,892		9,083
(19) BRIAN J MCAULAY EVP/PROVOST	40 0 0 0			X				254,454		9,083
(20) GUY F RIEKEMAN PRESIDENT	40 0 0 0			X				752,589		3,707
(21) GREGORY HARRIS VP OF UNIVERSITY ADVANCEMENT	40 0 0 0			X				162,547		8,624
(22) TIMOTHY GROSS VP OF ADMINISTRATIVE SERVICES	40 0 0 0			X				137,603		8,048
(23) MARC SCHNEIDER VP OF STUDENT SERVICES	40 0 0 0			X				110,510		3,394
(24) ROBERT SCOTT VP OF ACADEMIC AFFAIRS	40 0 0 0			X				161,012		8,738
(25) FREDERICK CARRICK SENIOR DIRECTOR FNC	40 0 0 0				X			245,192		0
1b Sub-Total . . . . . ▶										
c Total from continuation sheets to Part VII, Section A . . . . ▶										
d Total (add lines 1b and 1c) . . . . . ▶								2,059,799	0	50,677

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶8

			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**		No

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
VIRTUAL MINDSET , 1201 Peachtree St NE Suite 500 ATLANTA GA 30361	IT CONSULTANTS	733,827
Varsity Contractors , PO Box 1692 POCATELLO ID 83204	Custodial Services	409,002
Old Fashion Foods Inc , 5521 Collins Blvd AUSTELL GA 30106	Food Service/Caf	373,323
Stephen Bolles , PO Box 46263 EDEN PRAIRIE MN 55344	MGMT CONSULTING	341,865
Bon Appetit Management Company , 100 Hamilton Ave 300 PALO ALTO CA 94301	Food Service/Caf	341,450

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶17

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 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				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	982,095			
	g	Noncash contributions included in lines 1a-1f $		16,822			
	h	**Total.** Add lines 1a-1f		982,095			
Program Service Revenue			Business Code				
	2a	TUITION AND FEES	611710	52,289,275	52,289,275		
	b	AUXILIARY ENTERPRISES	611710	2,708,798	2,708,798		
	c	CLINICAL RECEIPTS	611710	1,470,135	1,470,135		
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f		56,468,208			
	3	Investment income (including dividends, interest, and other similar amounts)		127,592			127,592
	4	Income from investment of tax-exempt bond proceeds		0			
	5	Royalties		0			
			(i) Real / (ii) Personal				
	6a	Gross rents	4,682 /				
	b	Less rental expenses	/				
	c	Rental income or (loss)	4,682 / 0				
	d	Net rental income or (loss)		4,682			4,682
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	3,013,003 /				
	b	Less cost or other basis and sales expenses	3,036,090 /				
	c	Gain or (loss)	-23,087 /				
	d	Net gain or (loss)		-23,087			-23,087
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	OTHER INCOME	900099	256,548			256,548
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d		256,548			
	12	**Total revenue.** See Instructions		57,816,038	56,468,208		365,735

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	0			
2 Grants and other assistance to individuals in the United States See Part IV, line 22	2,289,482	2,289,482		
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	2,150,802	304,192	1,667,950	178,660
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	23,253,830	18,472,093	4,519,636	262,101
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9 Other employee benefits	1,487,245	1,109,448	359,195	18,602
10 Payroll taxes	1,727,201	1,329,243	370,585	27,373
11 Fees for services (non-employees)				
a Management	1,024,118		1,024,118	
b Legal	346,697		346,697	
c Accounting	116,452		116,452	
d Lobbying	0			
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees	91,218	1,446	89,772	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	4,712,333	560,664	4,071,666	80,003
12 Advertising and promotion	272,505	28,370	243,050	1,085
13 Office expenses	3,012,160	1,182,832	1,763,107	66,221
14 Information technology	719,680	211,943	497,595	10,142
15 Royalties . .	0			
16 Occupancy	1,266,193	7,472	1,258,721	
17 Travel	1,925,471	1,093,380	777,474	54,617
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	467,859	274,420	160,664	32,775
20 Interest	5,348,425		5,348,425	
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	4,722,447	3,341,681	1,380,766	
23 Insurance	958,323	5,684	952,639	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a AWARDS/CEREMONIES/GIFTS	579,345	347,374	144,511	87,460
b REPAIRS/MAINTENANCE	988,206	115,459	871,605	1,142
c STUDENT ORGANIZATION COSTS	20,379	20,379		
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	57,480,371	30,695,562	25,964,628	820,181
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		11,630,575	1	15,193,548
	2	Savings and temporary cash investments		1,496,199	2	0
	3	Pledges and grants receivable, net		3,833,242	3	3,640,581
	4	Accounts receivable, net		609,561	4	554,956
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		0	5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		0	6	0
	7	Notes and loans receivable, net		1,865,408	7	2,486,445
	8	Inventories for sale or use		0	8	0
	9	Prepaid expenses and deferred charges		122,196	9	337,499
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 142,208,128			
	b	Less accumulated depreciation	10b 59,844,937	85,004,345	10c	82,363,191
	11	Investments—publicly traded securities		0	11	0
	12	Investments—other securities See Part IV, line 11		7,477,793	12	6,746,345
	13	Investments—program-related See Part IV, line 11		0	13	0
	14	Intangible assets		1,531,726	14	1,323,282
	15	Other assets See Part IV, line 11		835,508	15	1,565,100
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		114,406,553	16	114,210,947
Liabilities	17	Accounts payable and accrued expenses		4,176,671	17	4,048,734
	18	Grants payable		0	18	0
	19	Deferred revenue		350,575	19	0
	20	Tax-exempt bond liabilities		68,173,770	20	67,797,590
	21	Escrow or custodial account liability Complete Part IV of Schedule D		0	21	0
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		0	22	0
	23	Secured mortgages and notes payable to unrelated third parties		0	23	0
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		493,893	25	745,361
	26	**Total liabilities.** Add lines 17 through 25		73,194,909	26	72,591,685
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		35,032,855	27	34,183,394
	28	Temporarily restricted net assets		5,343,281	28	5,870,768
	29	Permanently restricted net assets		835,508	29	1,565,100
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		41,211,644	33	41,619,262
	34	Total liabilities and net assets/fund balances		114,406,553	34	114,210,947

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	57,816,038
2	Total expenses (must equal Part IX, column (A), line 25)	2	57,480,371
3	Revenue less expenses Subtract line 2 from line 1	3	335,667
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	41,211,644
5	Net unrealized gains (losses) on investments	5	71,951
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	41,619,262

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
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	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

2012

Open to Public Inspection

Name of the organization
LIFE UNIVERSITY INC

Employer identification number
58-1216007

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

		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 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?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
Total									

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 2012 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2011 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2012.** 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—2011.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2012.** 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—2011.** 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support.** (Add lines 9, 10c, 11, and 12)						

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2011 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2012** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2011** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2012.** 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—2011.** 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.** 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).

Facts And Circumstances Test

Explanation

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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, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
LIFE UNIVERSITY INC

Employer identification number
58-1216007

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other

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

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

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

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

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

		Amount
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 XIII Check here if the explanation has been provided in Part XIII . . . . . ☐

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

		(a) Current year	(b) Prior year	b (c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance	1,653,400	1,681,642	1,972,402	2,025,204	2,405,244
b	Contributions	60,488	12,754	30,060	58,665	500
c	Net investment earnings, gains, and losses	106,451	348	97,260	89,858	-145,466
d	Grants or scholarships	52,240	59,009	86,522	201,325	293,470
e	Other expenditures for facilities and programs	-297,537	-17,665	331,558		-58,396
f	Administrative expenses					
g	End of year balance	2,065,636	1,653,400	1,681,642	1,972,402	2,025,204

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

- a Board designated or quasi-endowment ▶ 0 %
- b Permanent endowment ▶ 76 000 %
- c Temporarily restricted endowment ▶ 24 000 %

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

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		3,442,320		3,442,320
b Buildings		105,010,359	34,638,988	70,371,371
c Leasehold improvements				
d Equipment		19,501,544	15,264,448	4,237,096
e Other		14,253,905	9,941,501	4,312,404
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				82,363,191

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) must equal Form 990, Part X, col (B) line 12)* ▶	0	

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
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

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

(a) Description	(b) Book value
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

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

1 (a) Description of liability	(b) Book value
Federal income taxes	0
OTHER LIABILITIES	745,361
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	745,361

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

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

1	Total revenue, gains, and other support per audited financial statements			1	55,598,507
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	71,951		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	71,951
3	Subtract line **2e** from line **1**			3	55,526,556
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b	2,289,482		
c	Add lines **4a** and **4b**			4c	2,289,482
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	57,816,038

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

1	Total expenses and losses per audited financial statements			1	55,190,889
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	55,190,889
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b	2,289,482		
c	Add lines **4a** and **4b**			4c	2,289,482
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	57,480,371

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

Identifier	Return Reference	Explanation
SCHEDULE D, PART V, LINE 4		TEMPORARILY AND PERMANENTLY RESTRICTED ASSETS ARE INTENDED FOR FUNDING NEEDS BASED INSTITUTIONAL SCHOLARSHIPS
SCHEDULE D, PART X, LINE 2		The University is exempt from federal income taxes under section 501(c)(3) of the U S Internal Revenue Code (the "Code") Any unrelated business income, as defined by Section 512(a)(1) of the Code is subject to income taxes U S generally accepted accounting principles require the Universitys management to evaluate tax positions taken by the University and recognize a tax liability if the University has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service Management has analyzed the tax positions taken by the University, and has concluded that as of June 30, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements The University recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in other institutional expenses There were no Interest or penalties recognized in either of the years ended June 30, 2013 or 2012 The Universitys federal Return of Organization Exempt from Income Tax (Form 990) for the years ended June 30, 2012, 2011 and 2010 are subject to examination by the IRS
SCHEDULE D, PART XI, LINE 4b		INSTITUTIONAL SCHOLARSHIPS TOTALING $2,289,482
SCHEDULE D, PART XII, LINE 4b		INSTITUTIONAL SCHOLARSHIPS TOTALING $2,289,482

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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

2012

Open to Public Inspection

Name of the organization
LIFE UNIVERSITY INC

Employer identification number
58-1216007

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
SCHEDULE E PART I LINE 3		THE UNIVERSITY PUBLICIZES ITS RACIALLY NONDISCRIMINATORY POLICY VIA NEWSPAPER NOTICES AND MEDIA ADDITIONALLY, THE UNIVERSITY POSTS ITS POLICY IN PUBLIC AREAS AND INCLUDES THE POIICY IN LITERATURE PROMOTING THE UNIVERSITY
SCHEDULE E PART I LINE 6A	EXPLANATION OF GOVERNMENT FINANCIAL AID	THE UNIVERSITY RECEIVES FINANCIAL ASSISTANCE FROM THE FOLLOWING PROGRAMS FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (FSEOG), FEDERAL PELL GRANTS, FEDERAL WORK STUDY PROGRAM, FEDERAL PERKINS LOANS, GEORGIA HOPE SCHOLARSHIP PROGRAM & THE GEORGIA LEAP GRANT PROGRAM

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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

2012

Open to Public Inspection

Name of the organization
LIFE UNIVERSITY INC

Employer identification number
58-1216007

Part I General Information on Grants and Assistance

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

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

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

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

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

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

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) TUITION DISCOUNTS	341	2,289,482			

Part IV **Supplemental Information.**

Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information

Identifier	Return Reference	Explanation
PART I, LINE 2	PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS	Annually tuition discount expenditures are projected and budgeted for the upcoming budget cycle Projections are prepared by the Director of Student Administrative Services, delivered to the Director of Budget and submitted for approval to the Executive Vice President of Finance and the Board of Trustees Various constituencies across campus are "allocated" a certain amount of funding to award to students, within the budgeted amounts These awards are submitted to the Executive Vice President of Finance for approval and then routed to the Director of Student Administrative Services who then, through the Director of Financial Aid, oversees the packaging of these awards and integration with other financial aid awards to insure that no students with federal financial aid are over-awarded Since these awards are tuition-based, they are posted to students' accounts each quarter once schedules are locked and total tuition amounts can be verified by the Director of Student Accounts and staff Quarterly, the Director of Student Administrative Services compares actual expenses to budgeted amounts and alerts the budget manager of any potential overages The budget is reviewed in each case to make sure overages will not cause fiscal issues If it appears that they will, adjustments are recommended by the Director of Budget to the Executive Vice President of Finance

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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

2012

Open to Public Inspection

Name of the organization
LIFE UNIVERSITY INC

Employer identification number
58-1216007

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 or provision of all of 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 filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III ☑ Compensation committee ☑ Written employment contract ☑ Independent compensation consultant ☑ Compensation survey or study ☑ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed 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?	**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**	Yes	
b	Any related organization?	**6b**		
	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 Regulations 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1)WILLIAM D JARR EVP OF FINANCE	(i) (ii)	213,568		22,324	0 0	9,083 0	244,975 0	0 0
(2)BRIAN J MCAULAY EVP/PROVOST	(i) (ii)	228,807		25,647	0 0	9,083 0	263,537 0	0 0
(3)GUY F RIEKEMAN PRESIDENT	(i) (ii)	454,589	250,000	48,000	0 0	3,707 0	756,296 0	0 0
(4)GREGORY HARRIS VP OF UNIVERSITY ADVANCEMENT	(i) (ii)	162,547			0 0	8,624	171,171 0	0 0
(5)ROBERT SCOTT VP OF ACADEMIC AFFAIRS	(i) (ii)	161,012			0 0	8,738 0	169,750 0	0 0
(6)FREDERICK CARRICK SENIOR DIRECTOR FNC	(i) (ii)	245,192			0 0	0 0	245,192 0	0 0

Part III Supplemental Information

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

Identifier	Return Reference	Explanation
PART I, LINE 1A		PER THE TERMS OF HIS EMPLOYMENT AGREEMENT, THE PRESIDENT IS AFFORDED THE BENEFITS AS INDICATED ON LINE 1A
PART I, LINE 6		THE PRESIDENT IS PAID BASED ON THE OVERALL PERFORMANCE OF THE INSTITUTION AND SPECIFIED GOALS

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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 Part VI.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
LIFE UNIVERSITY INC

Employer identification number
58-1216007

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	DEVELOPMENT AUTHORITY OF THE CITY OF MARIETTA		567656dd2	08-01-2008	8,516,716	UNIVERSITY FACILITY & REFUNDING		X		X		X
B	DEVELOPMENT AUTHORITY OF THE CITY OF MARIETTA		567656de0	08-01-2008	19,890,040	UNIVERSITY FACILITY & REFUNDING		X		X		X
C	DEVELOPMENT AUTHORITY OF THE CITY OF MARIETTA		567656df7	08-01-2008	41,113,888	UNIVERSITY FACILITY & REFUNDING		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	0	0	0	
2	Amount of bonds legally defeased	0	0	0	
3	Total proceeds of issue	0	0	0	
4	Gross proceeds in reserve funds	0	0	0	
5	Capitalized interest from proceeds	0	0	0	
6	Proceeds in refunding escrows	0	0	0	
7	Issuance costs from proceeds	0	0	0	
8	Credit enhancement from proceeds	0	0	0	
9	Working capital expenditures from proceeds	0	0	0	
10	Capital expenditures from proceeds	0	0	0	
11	Other spent proceeds	0	0	0	
12	Other unspent proceeds	0	0	0	
13	Year of substantial completion				

		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 of bond-financed property?		X		X		X		
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	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 ▶	%		%		%		%	
6	Total of lines 4 and 5	%		%		%		%	
7	Does the bond issue meet the private security or payment test?		X		X		X		
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of	%		%		%		%	
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?		X		X		X		
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?		X		X		X		

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T?		X		X		X		
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X		X		X		
b	Exception to rebate?		X		X		X		
c	No rebate due?		X		X		X		
	If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X		X		X		
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		
b	Name of provider	0		0		0			
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was a hedge terminated?								

Part IV Arbitrage *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		
b	Name of provider	0		0		0			
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6	Were any gross proceeds invested beyond an available temporary period?								
7	Has the organization established written procedures to monitor the requirements of section 148?								

Part V Procedures To Undertake Corrective Action

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

Part VI 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, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
LIFE UNIVERSITY INC

Employer identification number
58-1216007

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

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

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

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

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

Part II Loans to and/or From Interested Persons.

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

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

Part III Grants or Assistance Benefitting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

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) DR CHARLES RIBLEY	FORMER BOT CHAIRMAN	120,000	CONSULTING SERVICES		No

Part V Supplemental Information

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

Identifier	Return Reference	Explanation
PART IV LINE 1		On February 18, 2010, the Board of Trustees approved a consulting agreement entered into with former board TRUSTEE DR CHARLES RIBLEY Under the terms of the agreement, DR RIBLEY provideS various CONSULTING services to the University and Board and is to be paid annual consulting fees The agreement is renewable annually

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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

2012

Open to Public Inspection

Name of the organization
LIFE UNIVERSITY INC

Employer identification number
58-1216007

Identifier	Return Reference	Explanation
FORM 990 PART III LINE 4A		The College of Chiropractic The mission of the Life University's College of Chiropractic, centered on the Vertebral Subluxation Complex, is to educate, mentor and graduate skilled and compassionate Doctors of Chiropractic to be primary care clinicians, physicians, teachers, and professionals, using the University's core life proficiencies as their foundation The College of Chiropractic graduated a total of 287 doctors of chiropractic during the 2012-2013 fiscal year Life University College of Chiropractic (LUCC) Doctor of Chiropractic Program reports annually on its planning through the university's Continuous Improvement Cycle (CIC) process administered through the Office of Institutional Effectiveness, Research and Planning Formal planning and reporting is reviewed by an independent institutional committee, the Institutional Planning and Effectiveness Committee (IPEC), who assess the plan with its alignment to the mission and achievement of stated goals Based upon the CIC plans and reports during the past two years the DCP accomplished the following 1 Anatomy Lab Upgrade Project The DCP is currently exploring ways to either upgrade the current cadaver dissection-teaching lab or to change over to a state of the art virtual dissection-teaching lab o A workgroup consisting of the anatomy instructors have been formed to brainstorm the layout of the new lab along with equipment needs Discussions are also being had on whether the teaching methodologies would also change and if so how o A cost analysis is being done to compare the expenses of maintaining a cadaver lab versus a virtual dissection lab 2 Curricular Review The DCP is in the process of a curricular review that is being overseen by the Dean of the College of Chiropractic o The curricular review committee with faculty representation from all areas of the DCP continues to meet weekly to provide oversight and facilitation to the faculty subgroups o A subgroup consisting of faculty representatives from all first quarter classes in the College of Chiropractic divisions was convened to develop the new concept-based courses for the first quarter o A subgroup consisting of faculty representatives from all second quarter classes in the College of Chiropractic divisions will be convened in the spring to develop the new concept-based courses for the second quarter o Faculty are currently training on the pedagogy related to the delivery of an integrated curriculum 3 Objective Structured Clinical Examination (OSCE) OSCE We have been using scannable forms since 2012 enabling us to better identify the areas that students are not competent and therefore we are able to bring the data to the instructors who are in the classroom Additionally we have observed an increase in the pass rates for both CLIN 3701 and CLIN 4801, please see the charts below OSCE PASS RATES CLIN 3701 2009 2010 2011 2012 2013 Average Winter 93% 88% 72% 90% 93% 87% Spring 97% 86% 80% 84% 96% 89% Summer 68% 81% 66% 90% 94% 80% Fall 89% 92% 88% 94% 95% 92% ------ ------ ------ ------ ------ ------ Average 87% 87% 77% 90% 95% 87% OSCE PASS RATES CLIN 4801 2009 2010 2011 2012 2013 Average Winter 77% 60% 92% 74% 93% 79% Spring 83% 90% 86% 89% 97% 89% Summer 90% 83% 88% 83% 89% 87% Fall 85% 94% 93% 93% 95% 92% ------ ------ ------ ------ ------ ------ Average 84% 82% 90% 85% 94% 87% Outcomes Life University College of Chiropractic (LUCC) National Board scores for Part I showed a slight decrease in mean averages in for the Fall 2013 and Spring 2013 administrations across most categories as reflected in the table below Part I NBCE Mean Scores 12/SP 12/FA 13/SP 13/FA General Anatomy 481 494 475 503 Spinal Anatomy 471 500 468 494 Physiology 473 503 469 494 Chemistry 452 503 473 475 Pathology 509 528 502 512 Microbiology & Public Health 479 507 485 485 LUCC developed a Blackboard Part I study information site, which includes o Over 2,000 multiple choice practice questions that addresses all 6 categories o Faculty notes and charts o Links to online study sites o Recommended study material and resource o Part I reviews for Biochemistry and Gross Anatomy are being videotaped and added to the site for students to review multiple times o 100 additional questions have been added to Part II, III, and PT areas of the site o Video sessions have been added for Part II subject areas o Resources and links are constantly being updated and more are being added for extra study material National Board performance for Part II, III, and IV continues to exceed the program's accrediting agency, Council on Chiropractic Education (CCE), benchmarks

Identifier	Return Reference	Explanation
MISSION OF THE LIFE UNIVERSITY CLINIC SYSTEM		The mission of the Life University Clinic System is to improve the health and well being of people in the communities we serve by providing chiropractic care and other health services, centered on the Vertebral Subluxation Complex We will maintain excellence in the educational standards of our teaching clinics, and encourage all constituents of our clinics to actively participate in their own health and wellness care, and to actively participate in health and wellness programs that reach out to others in our communities Clinical operations incorporate of a variety of chiropractic services provided to the general public inclusive of complementary services provided to a range of special populations The clinic system is composed of several types of clinical experiences The clinical education and patient care delivery is stratified into three levels The educational goals and objectives are clearly spelled out for each level, and assessment tools developed to ensure that appropriate competencies are measured and outcomes utilized to improve the clinical program Level I Experience The Level I clinic experience includes quarters one through nine and is where basic competencies are developing in an environment where there is close faculty supervision The majority of patients in a Level I clinic are not expected to be complex cases Level I Clinic The Campus Center for Health and Optimum Performance provides health care services for the Life University student community and provided over 29,000 patient visits at no charge The Campus Center for Health and Optimum Performance 1269 Barclay Circle Marietta, GA 30060 Level II Experience The Level II clinic experience includes quarters ten through twelve Students continue to develop competency and critical thinking skills, and also focus on developing competency in patient management Although competency development continues, the student now has access to a larger volume and variety of patients with a range of conditions The outpatient facility provided for over 46,000 patient visits with 50% of the care provided at no charge Level II Clinic The Center for Health and Optimum Performance provides health care services to the general public in a fee-for-service environment The Center for Health and Optimum Performance 1415 Barclay Circle Marietta, GA 30060 Level III Experiences Level III clinic encompasses the final quarters of the clinical education program In Level III the student experiences integration into broader health care environments These experiences are provided through a variety of programs, these programs may include field doctor's office experiences, international satellite clinics, and/or sporting events All off campus clinical education experiences take place at sites that have agreements and/or signed contracts with the University Life University also owns and/or operates three community outreach clinics in the metro Atlanta area that serve special needs populations Level III Clinics There are currently three programs operating under the Level III programs, they are Outreach, field practice, and International Clinics Outreach The outreach clinics provide health care services to special needs populations in the metro Atlanta area and provided over 15,000 patient visits at no charge In April 2013 the clinic at Turner Chapel was closed due to the closure of the Turner Chapel Church building in which it was housed The patients from that clinic were transferred to the Community Outreach Clinic on Marble Mill Road Plans are currently in development to expand the size of the Community Outreach Clinic to better serve the needs of the community Outreach Clinic Program Community Outreach Clinic 140 Marble Mill Road NW Marietta, GA 30060 Community Outreach Clinic - The Extension 1507 Church Street Marietta, GA 30060 The University has also fulfilled its initiative to expand its clinical experiences for students to both domestic and international locations through its Level III clinic programs Qualified upper-quarter students have the opportunity to participate in qualified field experiences located in doctor's offices in several domestic and international locations Community service Continued Community Outreach Clinic promotion including multiple health screening events in the surrounding communities and the provision of additional care at no charge Faculty and students also participated in several community education events in the local community Advertised and offered workshops/coaching/classes to area businesses for their employees (no charge)

Identifier	Return Reference	Explanation
FORM 990 PART III LINE 4B	THE MISSION OF THE COLLEGE OF UNDERGRADUATE STUDIES	The Mission of Life University's College of Undergraduate Studies is to equip students with the necessary knowledge, skills, and abilities to meet employment demands as well as provide a foundation for advanced studies and personal growth Life University offers a vitalistic philosophy incorporated in the learning process with a focus on transformational leadership, incorporating the Eight Core Proficiencies and preparing students for an ever-changing society The College of Undergraduate Studies graduated a total of 92 undergraduate students in 2012-2013 fiscal year Department of Business Highlights from this department include The Computer and Information Management (CIM) Program's curriculum was endorsed for industry alignment by being accepted as a Computer Technology Industry Association of America site The department also launched a new CIM course in Health Information Management to support the Federal Government's request for Higher Education involvement in the HITECH Act, which mandates streamlined technology and software for healthcare providers Dietetic Internship Program In 2012-2013 16 interns were accepted to the program and 10 were Life University Dietetics graduates 3 of the other 2012-2013 Life University Dietetics graduates were accepted to the other Internship Programs 14 passed the Registered Dietitian Exam on the first attempt and the others are still waiting to take the exam At this time 14 are working in the field of dietetics and 1 is pursuing advanced degrees 2340 Life University Dietetic Internship Program Year Total Number Number Passing Percent Passing 2009 5 5 100% 2010 18 10 56% 2011 17 15 88% 2012 14 12 86% 2013 16 14 88% ------ ------ ------ 5YR totals 70 56 80% Passing Rate First Time 80% Didactic Programs in Nutrition and Dietetics For 2013, 14 dietetic interns took the exam and 14 passed on the 1st attempt, the pass rate for 2013 is 88% 4910 Life University Didactic Program In Dietetics Year Total Number Number Passing Percent Passing 2009 3 2 67% 2010 9 5 56% 2011 5 4 80% 2012 8 7 88% 2013 16 15 94% ------ ------ ------ 5YR totals 41 33 80% Passing Rate First Time 80% for 5 years Nutrition From 2012-2013 8 students graduated from the BS in nutrition Program, 4 completed the Doctor of Chiropractic Program as well, 2 are pursuing the MS program and Verification Statement and we do not have any information on the other 2 students at this time Dr Michael Montgomery Publications Fall 2012 BOOK The Island of Charles Foster Kane [Poetry and Experimental Fiction] Perrysville, Ohio Ephemera Publishing, 2013 Accepted 10- 29-12 NOVEL EXCERPT Master Nomo* [Novel excerpt] Misfits' Miscellany 6 November 2012 misfits miscellany wordpress com Accepted 11-6-12 *Nominee for 2012 Pushcart Prize FICTION " A Little Dante " [Flash Fiction] The Bohemyth 18 November 2012 thebohemyth com Accepted 11-14-12 "The Artist of the Dead " [Short story] Roadside Fiction 20 October 2012 roadsidefiction com Accepted 10-7-12 "Circle, Triangle, Square " [Flash fiction] DUM DUM Zine dumdumzine net Accepted 11-18-12 "Cold Hard Flash " [Flash fiction] A Pound of Flash 14 January 2013 poundofflash blogspot com Accepted 12-17-12 "Hi Tech?" [Flash Fiction] B Anthology Eds A J Huffman and April Salzano Kind of a Hurricane Press, 2013 Accepted 1 1-9-12 "Out & About " [Flash Fiction] Icebox Journal December 2012 iceboxjournal com Accepted 12-15-12 "Shredded Tweets " [Short Fiction] Misfits' Miscellany 17 September 2012 misfitsmiscellany wordpress com Accepted 9-17-12 POETRY "Cleopatra " Lacuna 8 April 2013 lacunajournal blogspot com Accepted 9-10-12 "Death's Head " Lacuna 8 April 2013 lacunajournal blogspot com Accepted 9-10-12 "The Disobedient Zone " Wild Orphan wildorphan wix com Accepted 10-14-12 "The First Emperor " Lacuna 8 April 2013 lacunajournal blogspot com Accepted 9-10-12 "The Island of Charles Foster Kane " Ephemera 2 Winter 2013 Accepted 10-14-12 "La Mallebarbe " Lacuna 8 April 2013 lacunajournal blogspot com Accepted 9-10-12 "Leonardo at Play " Lacuna 8 April 2013 lacunajournal blogspot com Accepted 9-10-12 "The Lonesome Death of Jdimytai Damour " Pyrokinection 23 March 2013 pyrokinection com Accepted 12-17-12 "The Mir Coat " The Inside-Out Review Winter 2013 theinsideoutreview wix com Accepted 11-26-12 "Mythos " Penumbra Fall/Winter 2012 penumbramagazine word press com Accepted 11-11-12 "Notes on Dwarves " Vayavya VI Spring 2013 vayavya in Accepted 11-16-12 "The Parallel Universes " Penumbra Fall/Winter 2012 penumbra magazine wordpress com Accepted 11-11-12 "Nightingale " Lacuna 8 April 2013 lacunajournal blogspot com Accepted 9-10-12 "Our Old Gods " Wild Orphan wildorphan wix com Accepted 10-14-12 "Three Poems for Children " Jellyfish Whispers 16 February 2013 jellyfishwhispers com Accepted 12-17-12 "What We Did in Spring " Vayavya VI Spring 2013 vayavya in Accepted 11-16-12 "The Wild Geese " Pyrokinection 23 March 2013 p

Identifier	Return Reference	Explanation
FORM 990 PART III LINE 4B	THE MISSION OF THE COLLEGE OF UNDERGRADUATE STUDIES	yrokınectıon com Accepted 12-17-12 "Yellow House " Lacuna 8 Aprıl 2013 lacunajournal bl ogspot com Accepted 9-10-12

Identifier	Return Reference	Explanation
FORM 990 PART III LINE 4C		The College of Graduate Studies & Research The mission of the Life University College of Graduate Studies (LUCGS) is to educate and mentor skilled and knowledgeable graduates in sports health science and rehabilitation who embody the roles of scholars, teachers and professionals, using the core life proficiencies as their foundation The College of Graduate Studies and Research graduated a total of 40 Master's Degree students in 2012-2013 The Sport Health Department revised a current concentration area within the Sport Injury Management area to be in alignment with the requirements for the Entry Level Athletic Training requirements established by the National Athletic Trainers Association With this new concentration or revised area, we are offering more clinical/practical experiences as the students are required to complete approximately 1500 clinical hours These clinical experiences are occurring in local high schools, colleges, and universities as well as clinics, physician offices, medical practices, and hospitals The Department continues to collaborate with the following clinical institutions with internships and practica sites Shepherd Spinal Center, Piedmont Hospital, Northside Cardiac Rehab, St Joseph's Cardiac Rehab, Emory's Risk Reduction & Prevention Program, Wellstar Hospital System, Kennesaw State University, IMG Academy, and many more As a result of these relationships our students have benefited both in the classroom as well as with practical type experiences Dr Rupp and Amanda Timberlake attended the Southeast ACSM meeting in Greenville South Carolina Dr Jeff Rupp now serves as the IRB chair for the institution He continues to serve as a reviewer for the Journal of Physical Education and Dance, Medicine and Science in Sports and Exercise He also serves as a grant reviewer for Safe and Drug Free School Programs, Physical Education Progress Grant for Carol M White Foundation Amanda Timberlake is collaborating with Dr James Arnesi, Director of Wellness Advancement for the Atlanta Metro YMCA, in order to develop an internship program in eight of the local area YMCA facilities in the area Health Coaching She also conducted a tutorial session at the SEACSM meeting in Greenville Dr Faust is serving on a National Task Force for the American Congress of Rehabilitation Medicine - Spinal Cord Injury Interdisciplinary Special Interest Group She continues to serve on two advisory boards for High School Health Occupations Programs Chapel Hill High School and Douglas County Schools as well as participates on the Business/Industry Certification Team for high schools as part of the Career, Technical and Agricultural Education Program Review process (Georgia Dept of Education) Drs Brubaker and Fuller both attended the South East Athletic Trainers Association Meeting (SEATA) held in Atlanta GA along with graduate students enrolled in our ATC program Dr Fuller attended the National Conference (NATA) Meeting held in Las Vegas and the NATA Educator's Conference in Dallas Texas Dr Fuller also attended the Georgia Athletic Trainers Association Meeting held in Dunwoody Dr Fuller served on the NATA education committee that reviewed the requirements for the entry level degree/professional program He also served as a reviewer for both the Journal of Athletic Training and Athletic Training Education Journal He continues to serve with the Special Olympic events held in the Atlanta area Drs Brubaker and Fuller continue to develop relationships with community partners for additional training opportunities for our graduate athletic training students Dr Yit Lim continues to serve on several committees with the USA Swimming Association (National & Diversity Select Camps) He now serves on the National Junior Team Coaches Committee He served on the GA Swimming North Divisional Coordinator/Representative He has attended several National Coaches Association Meetings and Championship Events He received additional training from the American Red Cross Dr Rau Served as a Chiropractor USATF National Meet in Iowa He continues to serve as a Chiropractor for Life University athletic teams but also for Kennesaw State University He continues to teach many seminars in the CCEP both nationally and internationally The Seminars taught in 2012-2013 o Program coordinator Sport Health Science tract- Life Fall CE 2012 o Extremity Adjusting, hosted SHS program, Life University Fall CE Event, Marietta, GA, September 2012 Extremity Adjusting, Chiropractic & Beyond, Marietta, GA, October 2012 o Ergonomics, Georgia Court Reporters Association, Cordele, GA, October 2012 o CCEP Module, Advance Principles of Lower Extremity Adjusting, Marietta, GA January 2013 o Extremity Adjusting, hosted SHS track, Life University Fall CE Event, Marietta, GA, September 2012 o Extremity Adjusting, Chiropractic & Beyond, Marietta, GA, October 2012

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		THE AUDIT AND FINANCE COMMITTEE OF THE BOARD OF DIRECTORS IS PROVIDED A COPY OF FORM 990, PRIOR TO FILING, FOR ITS REVIEW AND APPROVAL. THE FULL BOARD OF DIRECTORS IS PROVIDED A COPY AT THE ANNUAL MEETING

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C		AS PART OF THE ORGANIZATION'S INTERNAL CONTROL PROCEDURES, DISCUSSIONS WITH ALL OFFICERS, TRUSTEES, AND KEY EMPLOYEES ARE MADE TO MONITOR AND ENFORCE COMPLIANCE.

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15A & 15B		THE INDEPENDENT BOARD MEMBERS REVIEW AND APPROVE COMPENSATION MATTERS

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19		DOCUMENTS THAT ARE REQUIRED BY LAW TO BE MADE AVAILABLE TO THE PUBLIC ARE AVAILABLE VIA GUIDESTAR ORG ALL OTHER GOVERNING AND CONFLICTS OF INTEREST DOCUMENTS ARE AVAILABLE UPON REQUEST