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## CHANGE OF ACCOUNTING PERIOD

Form **990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

OMB No 1545-0047

**2013**Open to Public  
Inspection

► Do not enter Social Security numbers on this form as it may be made public.

► Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)**A For the 2013 calendar year, or tax year beginning JUL 1, 2013 and ending MAY 31, 2014**

<b>B</b> Check if applicable	<b>C</b> Name of organization		<b>D</b> Employer identification number
<input type="checkbox"/> Address change	Judson University A Baptist Institution		36-2515868
<input type="checkbox"/> Name change	Doing Business As		
<input type="checkbox"/> Initial return	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number 847-628-2500
<input type="checkbox"/> Terminated	1151 N State Street		
<input type="checkbox"/> Amended return	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$ 36,616,922.
<input type="checkbox"/> Application pending	Elgin, IL 60123		
<b>F</b> Name and address of principal officer: Dr. Gene C. Crume same as C above			
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: ► <a href="http://www.judson.edu">www.judson.edu</a>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		<b>L</b> Year of formation: 1963 <b>M</b> State of legal domicile: IL	

**Part I Summary**

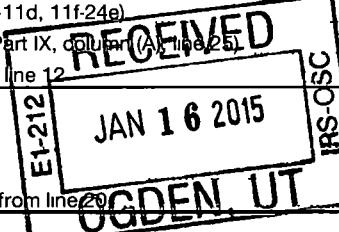
<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities	Four year private, Christian liberal arts university	
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	19	
	3 Number of voting members of the governing body (Part VI, line 1a)	3	19
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	17
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	812
	6 Total number of volunteers (estimate if necessary)	6	300
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	23,626.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
<b>Revenue</b>	8 Contributions and grants (Part VIII, line 1h)	Prior Year 2,648,035. Current Year 2,256,442.	
	9 Program service revenue (Part VIII, line 2g)	28,522,447. 29,528,831.	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	318,864. 201,862.	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<108,573. > <179,172. >	
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	31,380,773. 31,807,963.	
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	9,695,980. 10,420,742.	
	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)	12,256,550. 11,166,658.	
	16a Professional fundraising fees (Part IX, column (A), line 11e)	26,626. 0.	
	b Total fundraising expenses (Part IX, column (D), line 25) ► 575,696.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	10,560,029. 10,717,825.	
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	32,539,185. 32,305,225.	
19 Revenue less expenses Subtract line 18 from line 12	<1,158,412. > <497,262. >		
<b>Expenses</b>	20 Total assets (Part X, line 16)	Beginning of Current Year 58,668,341. End of Year 60,436,261.	
	21 Total liabilities (Part X, line 26)	13,572,073. 14,280,091.	
	22 Net assets or fund balances. Subtract line 21 from line 20	45,096,268. 46,156,170.	

**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.

<b>Sign Here</b>	<b>Signature of officer</b>		Date <b>1-15-15</b>
	John Power, Vice President		
	Type or print name and title		
<b>Paid Preparer</b>	Print/Type preparer's name David C. Mojia	Preparer's signature <i>David C. Mojia</i>	Date
			Check <input type="checkbox"/> if self-employed PTIN P00747006
<b>Use Only</b>	Firm's name ► Capin Crouse LLP	Firm's EIN ► 36-3990892	
	Firm's address ► 972 Emerson Parkway, STE A Greenwood, IN 46143	Phone no. 317-885-2620	

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

 Yes  No

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N

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III 

1. Briefly describe the organization's mission:

Judson is an evangelical Christian university that represents the Church at work in higher education, equipping students to be fully developed, responsible persons who glorify God by the quality of their relationships, work, and citizenship in the community, nation, and the

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 \$ 22,656,080. including grants of \$ 8,232,386. ) (Revenue \$ 22,534,699. )  
Liberal Arts Instruction - Provided instruction and related services to  
783 traditional students, 95 post-bachelor of arts students, and 123  
students in the master's programs. Counting all types of instruction,  
Judson graduated 238 students with baccalaureate degrees and 60  
students with master's degrees.

4b (Code \_\_\_\_\_) (Expenses \$ 4,015,002. including grants of \$ 1,458,904. ) (Revenue \$ 4,863,500. )  
Housing and food service - Provided housing and related services to  
approximately 65% of the above traditional and graduate students.

4c (Code \_\_\_\_\_) (Expenses \$ 2,007,501. including grants of \$ 729,452. ) (Revenue \$ 2,130,632. )  
Adult Continuing Education - Provided instruction and related services  
to 289 students.

4d Other program services (Describe in Schedule O.)

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

4e Total program service expenses ► 28,678,583.

**Part IV Checklist of Required Schedules**

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?  
If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, *Schedule of Contributors*?

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III

6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV

10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V

11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.
 

- a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI
- b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII
- c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII
- d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX
- e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X
- f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X

12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII

12b Was the organization included in consolidated, independent audited financial statements for the tax year?  
If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States?
 

- b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV

17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I

18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II

19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H
 

- b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

	Yes	No
1	X	
2	X	
3		X
4		X
5		X
6		X
7		X
8	X	
9		X
10	X	
11a	X	
11b		X
11c		X
11d		X
11e	X	
11f		X
12a	X	
12b		X
13	X	
14a		X
14b	X	
15		X
16		X
17		X
18	X	
19		X
20a		X
20b		

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

**21** Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II

**22** Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III

**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

**24a** Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25a

- b** Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?
- 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?
- d** Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?

**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

- 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

**26** Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II

**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

**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
- b** A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV
- 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

**29** Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M

**30** Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M

**31** Did the organization liquidate, terminate, or dissolve and cease operations?  
If "Yes," complete Schedule N, Part I

**32** Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II

**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

**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

**35a** Did the organization have a controlled entity within the meaning of section 512(b)(13)?

- 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

**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

**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

**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

	Yes	No
<b>21</b>		x
<b>22</b>	x	
<b>23</b>	x	
<b>24a</b>	x	
<b>24b</b>		x
<b>24c</b>		x
<b>24d</b>		x
<b>25a</b>		x
<b>25b</b>		x
<b>26</b>		x
<b>27</b>	x	
<b>28a</b>		x
<b>28b</b>	x	
<b>28c</b>	x	
<b>29</b>	x	
<b>30</b>	x	
<b>31</b>		x
<b>32</b>		x
<b>33</b>		x
<b>34</b>		x
<b>35a</b>		x
<b>35b</b>		
<b>36</b>		x
<b>37</b>		x
<b>38</b>	x	

Form 990 (2013)

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

		Yes	No
1a	1622		
1b	0		
1c	X		
2a	812		
2b	X		
3a	X		
3b	X		
4a		X	
5a		X	
5b		X	
5c			
6a		X	
6b			
7a	X		
7b	X		
7c		X	
7d			
7e		X	
7f		X	
7g			
7h			
8			
9a			
9b			
10a			
10b			
11a			
11b			
12a			
12b			
13a			
13b			
13c			
14a		X	
14b			

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

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

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

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

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)

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

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

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

b If "Yes," enter the name of the foreign country: ► 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?

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

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

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

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

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

a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?

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

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

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

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

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

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

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

8 **Sponsoring organizations maintaining donor advised funds 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?

9 **Sponsoring organizations maintaining donor advised funds.**

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

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

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

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

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

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

a Gross income from members or shareholders

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

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

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

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

a Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O

b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans

c Enter the amount of reserves on hand

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

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

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

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

**Section A. Governing Body and Management**

1a Enter the number of voting members of the governing body at the end of the tax year  
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.

1b Enter the number of voting members included in line 1a, above, who are independent

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?

3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?

5 Did the organization become aware during the year of a significant diversion of the organization's assets?

6 Did the organization have members or stockholders?

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?

b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:

a The governing body?

b Each committee with authority to act on behalf of the governing body?

9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O

	Yes	No
1a		19
1b		17
2		x
3		x
4	x	
5		x
6		x
7a		x
7b		x
8a	x	
8b	x	
9		x

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

10a Did the organization have local chapters, branches, or affiliates?

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?

11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?

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

b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?

c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done

13 Did the organization have a written whistleblower policy?

14 Did the organization have a written document retention and destruction policy?

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

b Other officers or key employees of the organization

If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?

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?

	Yes	No
10a		x
10b		
11a	x	
12a	x	
12b	x	
12c	x	
13	x	
14	x	
15a	x	
15b	x	
16a		x
16b		

**Section C. Disclosure**

17 List the states with which a copy of this Form 990 is required to be filed ► II

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

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

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

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

John R. Potter - 847-628-2500

1151 N State Street, Elgin, IL 60123

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

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

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

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) Dr. Nate Adams Chairman	1.00	X	X				0.	0.	0.
(2) Dr. Randy Gauger Vice Chairman	1.00	X	X				0.	0.	0.
(3) Rev. Greg Huguley Secretary	1.00	X	X				0.	0.	0.
(4) Rev. Nathaniel Edmond Treasurer	1.00	X	X				0.	0.	0.
(5) Dr. Tom Hufty Trustee	1.00	X					0.	0.	0.
(6) Mrs. Carol Thompson Trustee	1.00	X					0.	0.	0.
(7) Mr. Fred Broling Trustee	1.00	X					0.	0.	0.
(8) Mr. Shawn Casey Trustee	1.00	X					0.	0.	0.
(9) Mr. Dana Davidson Trustee	1.00	X					0.	0.	0.
(10) Mr. Dennis Demoss Trustee	1.00	X					0.	0.	0.
(11) Mr. Devlin Donaldson Trustee	1.00	X					0.	0.	0.
(12) Mrs. Cynthia Hoag Trustee	1.00	X					0.	0.	0.
(13) Mr. Brett Lundstrom Trustee	1.00	X					0.	0.	0.
(14) Dr. Adam Mackintosh Trustee	1.00	X					0.	0.	0.
(15) Dr. Karen Maudlin Trustee (part year)	1.00	X					0.	0.	0.
(16) Dr. Rob McCleland Trustee	1.00	X					0.	0.	0.
(17) Mr. Richard Naponelli Trustee (part year)	1.00	X					0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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) Mr. Kevin Noe Trustee (part year)	1.00	X					0.	0.	0.
(19) Mr. Michael Pepe Trustee (part year)	1.00	X					0.	0.	0.
(20) Mr. John M. Shales Trustee	1.00	X					0.	0.	0.
(21) Mrs. Fran Street Trustee	1.00	X					0.	0.	13,375.
(22) Mr. Bruce Strom Trustee	1.00	X					0.	0.	0.
(23) Mr. Timothy Winters Trustee	1.00	X					0.	0.	0.
(24) Mrs. Nancy Binger Vice President	1.00			X			0.	0.	0.
(25) Mr. John R. Potter Vice President	40.00			X			72,692.	0.	27,915.
(26) Dr. Will A. Friesen Provost	40.00			X			152,920.	0.	21,446.
<b>1b Sub-total</b>						►	225,612.	0.	62,736.
<b>c Total from continuation sheets to Part VII, Section A</b>						►	249,174.	0.	11,993.
<b>d Total (add lines 1b and 1c)</b>						►	474,786.	0.	74,729.

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

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

## Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
Aramark Corporation 24818 Network Pl, Chicago, IL 60690	Plant Maintenance	1,470,085.
Creative Dining Services Inc, 1 Royal Park Drive Suite 3, Zeeland, MI 49464	Food Service	1,391,863.
Lamp Incorporated 460 N Grove Avenue, Elgin, IL 60120	Construction	935,417.
TIAA-CREF, 8907 Timbers Pointe Dr, Tinley Park, IL 60477	Retirement Trustee	574,949.
Neebo, Inc. 4700 S. 19th Street, Lincoln, NE 68512	Retailer of Books	410,248.

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 ► 6

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

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a Federated campaigns</b>	<b>1a</b>			
	<b>b Membership dues</b>	<b>1b</b>			
	<b>c Fundraising events</b>	<b>1c</b> 295,846.			
	<b>d Related organizations</b>	<b>1d</b>			
	<b>e Government grants (contributions)</b>	<b>1e</b> 285,412.			
	<b>f All other contributions, gifts, grants, and similar amounts not included above</b>	<b>1f</b> 1,675,184.			
	<b>g Noncash contributions included in lines 1a-1f</b>	\$ 83,087.			
	<b>h Total. Add lines 1a-1f</b>	► 2,256,442.			
<b>Program Service Revenue</b>	<b>2 a Tuition and Fees</b>	<b>Business Code</b> 900099	24,450,934.	24,450,934.	
	<b>b Auxiliary Enterprises</b>	900099	4,863,500.	4,863,500.	
	<b>c Other Revenue</b>	900099	214,397.	214,397.	
	<b>d</b>				
	<b>e</b>				
	<b>f All other program service revenue</b>				
	<b>g Total. Add lines 2a-2f</b>	► 29,528,831.			
<b>Other Revenue</b>	<b>3 Investment income (including dividends, interest, and other similar amounts)</b>	►	271,487.		271,487.
	<b>4 Income from investment of tax-exempt bond proceeds</b>	►			
	<b>5 Royalties</b>	►			
	<b>6 a Gross rents</b>	<b>(i) Real</b>	<b>(ii) Personal</b>		
	<b>b Less: rental expenses</b>				
	<b>c Rental income or (loss)</b>				
	<b>d Net rental income or (loss)</b>	►			
	<b>7 a Gross amount from sales of assets other than inventory</b>	<b>(i) Securities</b> 4,449,150.	<b>(ii) Other</b>		
	<b>b Less: cost or other basis and sales expenses</b>	4,518,775.			
	<b>c Gain or (loss)</b>	<69,625.►			
	<b>d Net gain or (loss)</b>	►	<69,625.►		<69,625.►
	<b>8 a Gross income from fundraising events (not including \$ 295,846. of contributions reported on line 1c). See Part IV, line 18</b>	<b>a</b> 87,386.			
	<b>b Less direct expenses</b>	<b>b</b> 290,184.			
	<b>c Net income or (loss) from fundraising events</b>	►	<202,798.►		<202,798.►
	<b>9 a Gross income from gaming activities See Part IV, line 19</b>	<b>a</b>			
	<b>b Less direct expenses</b>	<b>b</b>			
	<b>c Net income or (loss) from gaming activities</b>	►			
	<b>10 a Gross sales of inventory, less returns and allowances</b>	<b>a</b>			
	<b>b Less: cost of goods sold</b>	<b>b</b>			
	<b>c Net income or (loss) from sales of inventory</b>	►			
	<b>Miscellaneous Revenue</b>	<b>Business Code</b>			
	<b>11 a Gymnasium Usage Fees</b>	531120	17,876.	17,876.	
	<b>b Conf. Services &amp; Other</b>	721000	5,750.	5,750.	
	<b>c</b>				
	<b>d All other revenue</b>				
	<b>e Total. Add lines 11a-11d</b>	► 23,626.			
	<b>12 Total revenue. See instructions.</b>	► 31,807,963.	29,528,831.	23,626.	<936.►

**Part IX Statement of Functional Expenses**

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

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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII</i>	(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				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	10,420,742.	10,420,742.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	488,053.		488,053.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	46,913.	26,437.	20,476.	
7 Other salaries and wages	8,780,164.	8,223,068.	258,689.	298,407.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	314,939.	285,852.	14,515.	14,572.
9 Other employee benefits	869,587.	765,984.	47,593.	56,010.
10 Payroll taxes	667,002.	579,152.	52,551.	35,299.
11 Fees for services (non-employees):				
a Management				
b Legal	95,705.	91,016.	4,689.	
c Accounting	63,771.		63,771.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	110,984.		110,984.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	2,050,718.	1,877,932.	151,323.	21,463.
12 Advertising and promotion	238,225.	213,026.		25,199.
13 Office expenses	461,062.	259,350.	154,698.	47,014.
14 Information technology	358,443.	292,741.	17,809.	47,893.
15 Royalties				
16 Occupancy	1,692,584.	1,337,329.	355,255.	
17 Travel	583,734.	377,606.	184,753.	21,375.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	40,101.	30,651.	5,748.	3,702.
20 Interest	132,703.	879.	131,824.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,561,431.	811,944.	749,487.	
23 Insurance	13,417.		13,417.	
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 Food service	1,373,692.	1,367,755.	5,136.	801.
b Text book	500,449.	499,905.	544.	
c Construction/repair	400,272.	200,136.	200,136.	
d R&M equipment	185,686.	172,571.	9,154.	3,961.
e All other expenses	854,848.	844,507.	10,341.	
25 Total functional expenses. Add lines 1 through 24e	32,305,225.	28,678,583.	3,050,946.	575,696.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ►  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X 

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	691,925.	2	1,357,106.
	3 Pledges and grants receivable, net	1,117,480.	3	1,194,212.
	4 Accounts receivable, net	757,893.	4	1,076,572.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	200,986.	9	182,636.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	67,130,027.		
	10b Less: accumulated depreciation	26,097,331.	41,739,091.	10c 41,032,696.
	11 Investments - publicly traded securities	12,044,320.	11	13,587,093.
	12 Investments - other securities. See Part IV, line 11	364,801.	12	154,085.
	13 Investments - program-related. See Part IV, line 11	1,622,177.	13	1,738,733.
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	129,668.	15	113,128.
	16 Total assets. Add lines 1 through 15 (must equal line 34)	58,668,341.	16	60,436,261.
Liabilities	17 Accounts payable and accrued expenses	2,974,863.	17	3,042,331.
	18 Grants payable		18	
	19 Deferred revenue	822,362.	19	780,447.
	20 Tax-exempt bond liabilities	7,610,000.	20	7,295,000.
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	660,859.	23	1,579,798.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,503,989.	25	1,582,515.
	26 Total liabilities. Add lines 17 through 25	13,572,073.	26	14,280,091.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	30,777,295.	27	31,141,976.
	28 Temporarily restricted net assets	7,552,887.	28	8,085,665.
	29 Permanently restricted net assets	6,766,086.	29	6,928,529.
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> 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	45,096,268.	33	46,156,170.
	34 Total liabilities and net assets/fund balances	58,668,341.	34	60,436,261.

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI 

1	Total revenue (must equal Part VIII, column (A), line 12)	1	31,807,963.
2	Total expenses (must equal Part IX, column (A), line 25)	2	32,305,225.
3	Revenue less expenses. Subtract line 2 from line 1	3	<497,262. >
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	45,096,268.
5	Net unrealized gains (losses) on investments	5	1,557,164.
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	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	46,156,170.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

	Yes	No
1 Accounting method used to prepare the Form 990. <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.	2a	X
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:	2b	X
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2b Were the organization's financial statements audited by an independent accountant?		
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:	2c	X
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	3a	X
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?		
3b 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	X

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

## Public Charity Status and Public Support

OMB No 1545-0047

2013

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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

**4947(a)(1) nonexempt charitable trust.**

► Attach to Form 990 or Form 990-EZ.

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

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**Name of the organization**

**Employer identification number**

36-2515868

**Part 1 Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

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

	Yes	No
<b>11g(i)</b>		
<b>11g(ii)</b>		
<b>11g(iii)</b>		

## LHA F

**Form 990 or 990-EZ.**

**Schedule A (Form 990 or 990-EZ) 2013**

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12 Gross receipts from related activities, etc. (see instructions)</b>					12	

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

►

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

**14** Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) 14 %

**15** Public support percentage from 2012 Schedule A, Part II, line 14 15 %

**16a 33 1/3% support test - 2013.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ►

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

**17a 10% -facts-and-circumstances test - 2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ►

**b 10% -facts-and-circumstances test - 2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ►

**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ►

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

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

**Section A. Public Support**

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

**Section B. Total Support**

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

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

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

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

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

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

**19a 33 1/3% support tests - 2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ►

**b 33 1/3% support tests - 2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ►

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

**Part IV Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, and Part III, line 12.

Also complete this part for any additional information. (See instructions).

**Form 990, Schedule A**

Explanation: The return is for a short period due to a change in accounting period.

**SCHEDULE D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

OMB No. 1545-0047

**2013**

Open to Public  
Inspection

► Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

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

Name of the organization

Judson University A Baptist Institution

Employer identification number

36-2515868

**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 Tax Year
2a	
2b	
2c	
2d	

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

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 ► \$ 10,000.  
(ii) Assets included in Form 990, Part X ► \$ 156,376.

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 programse  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
1c	
1d	
1e	
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	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	13,603,631.	11,391,503.	10,562,443.	9,562,503.	7,640,901.
b Contributions	307,143.	478,129.	507,488.	106,143.	400,139.
c Net investment earnings, gains, and losses	1,749,374.	1,928,727.	526,767.	1,684,338.	991,023.
d Grants or scholarships	462,328.	194,728.	<205,195.>	218,285.	195,922.
e Other expenditures for facilities and programs					
f Administrative expenses			410,390.	572,256.	<726,362.>
g End of year balance	15,197,820.	13,603,631.	11,391,503.	10,562,443.	9,562,503.

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

a Board designated or quasi-endowment ► 20.48 %

b Permanent endowment ► 45.59 %

c Temporarily restricted endowment ► 33.93 %

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

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

by:

(i) unrelated organizations

(ii) related organizations

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

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

Yes	No
3a(i)	<input checked="" type="checkbox"/>
3a(ii)	<input checked="" type="checkbox"/>
3b	

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	599,000.	975,971.		1,574,971.
b Buildings		50,832,038.	15,354,667.	35,477,371.
c Leasehold improvements		6,251,073.	3,749,185.	2,501,888.
d Equipment		6,461,185.	5,278,119.	1,183,066.
e Other		2,010,760.	1,715,360.	295,400.

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

41,032,696.

Schedule D (Form 990) 2013

**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ►</b>		

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Refundable loan program	1,310,858.
(3) Refundable deposits	92,548.
(4) Annuities payable	179,109.
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►</b>	1,582,515.

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

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	23,123,585.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	1,557,164.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	290,184.
e	Add lines 2a through 2d	2e	1,847,348.
3	Subtract line 2e from line 1	3	21,276,237.
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	110,984.
b	Other (Describe in Part XIII.)	4b	10,420,742.
c	Add lines 4a and 4b	4c	10,531,726.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	31,807,963.

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

1	Total expenses and losses per audited financial statements	1	22,063,683.
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	290,184.
e	Add lines 2a through 2d	2e	290,184.
3	Subtract line 2e from line 1	3	21,773,499.
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	110,984.
b	Other (Describe in Part XIII.)	4b	10,420,742.
c	Add lines 4a and 4b	4c	10,531,726.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	32,305,225.

**Part XIII Supplemental Information.**

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

Part III, line 4:

Explanation: Judson University houses collections of art from many sources

such as donors, members of staff and faculty, and original work by family

members of past officers. Some artwork provides a historical reference to

our founders and enhances our unique campus culture. The artwork on

display provides examples of different media and applications of art that

serve to further the educational experience of our students and helps to

initiate an understanding of the relationship of art and design to man's

creative faith-life as a creature "bearing God's image" and as a community

member.

Part V, line 4:

7332054  
09-25-13

Schedule D (Form 990) 2013

**Part XIII Supplemental Information (continued)**

Explanation: The University's endowment consists of approximately 165

individual funds established primarily for scholarship purposes.

Part X, Line 2:

Explanation: The financial statement effects of a tax position taken or  
expected to be taken are recognized in the financial statements when it is  
more likely than not, based on the technical merits, that the position  
will be sustained upon examination. Interest and penalties, if any, are  
included in expenses in the statements of activities. As of May 31, 2014,  
the University had no uncertain tax positions that qualify for recognition  
or disclosure in the financial statements. The University files  
information tax returns in the U.S. and Illinois. The University is  
generally no longer subject to U.S. federal and state income tax  
examinations by tax authorities for years before 2011.

Part XI, Line 2d - Other Adjustments:

Fundraising expenses on Part VIII, Line 8b 290,184.

Part XI, Line 4b - Other Adjustments:

Financial aid 10,420,742.

Part XII, Line 2d - Other Adjustments:

Fundraising expenses on Part VIII, Line 8b 290,184.

Part XII, Line 4b - Other Adjustments:

Financial aid 10,420,742.

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

Department of the Treasury  
Internal Revenue Service

**Schools**

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

► Attach to Form 990 or Form 990-EZ.

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

OMB No 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

Judson University A Baptist Institution

Employer identification number

36-2515868

**Part I**

1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?

2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?

3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain

If you need more space, use Part II

See Part II

	YES	NO
1	X	
2	X	
3	X	

4 Does the organization maintain the following?

a Records indicating the racial composition of the student body, faculty, and administrative staff?

b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?

c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?

d Copies of all material used by the organization or on its behalf to solicit contributions?

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

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

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

a Students' rights or privileges?

b Admissions policies?

c Employment of faculty or administrative staff?

d Scholarships or other financial assistance?

e Educational policies?

f Use of facilities?

g Athletic programs?

h Other extracurricular activities?

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

5a	X
5b	X
5c	X
5d	X
5e	X
5f	X
5g	X
5h	X

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

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

If you answered "Yes" 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

6a	X
6b	X

7	X
---	---

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

Line 3 - Explanation of Nondiscrimination Policy:

Explanation: The policy is available at [www.judson.edu](http://www.judson.edu). Admission to

Judson University, participation in all of its academic and

co-curricular programs, eligibility for its various financial

aid programs, and all university services are open to all

without regard to race, color, gender, creed, or national and

ethnic origin. Judson University seeks to provide a balance in all of its

programs and services to women. A self study has been completed to make

certain the university is fulfilling all requirements of Title IX

concerning nondiscrimination on the basis of sex. In compliance with

federal regulations, Nick Salzmann, Campus Safety Director, serves as

grievance officer. No disabled person shall, on the basis of disability,

be excluded from participation in or be denied the benefits of any

university program activity or service. No qualified disabled person

shall, on the basis of disability, be subject to discrimination in

employment under any program or activity of the university.

Line 6 - Explanation of Government Financial Aid:

Explanation: The University received the following types of government

financial assistance: Pell Grant, S E O G, Federal Work Study, Ford Loan

Program, MAP Grants, and PA Educational Grant.

**SCHEDULE F**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Statement of Activities Outside the United States**

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

OMB No. 1545-0047

**2013**Open to Public  
Inspection

Name of the organization

Judson University A Baptist Institution

Employer identification number

36-2515868

**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on

Form 990, Part IV, line 14b

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

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
Central America and the Caribbean	0	0	Program Services	Mission trips	72,538.
South America	0	0	Program Services	Mission trips	35,818.
<b>3 a Sub-total</b>	0	0			108,356.
<b>b Total from continuation sheets to Part I</b>	0	0			0.
<b>c Totals (add lines 3a and 3b)</b>	0	0			108,356.

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

Schedule F (Form 990) 2013

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

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

3 Enter total number of other organizations, or entities

Part III can be duplicated if additional space is needed.

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**Part IV Foreign Forms**

1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*  Yes  No

2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A)*  Yes  No

3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471)*  Yes  No

4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)*  Yes  No

5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865)*  Yes  No

6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713)*  Yes  No

**Part V Supplemental Information**

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

Part I, Line 2:

Explanation: Funds are wire transferred to foreign organizations.

Receipts are submitted by trip volunteers.

Part I, line 3:

Explanation: Exenditures are accounted for using the accrual method of accounting.

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

## **Supplemental Information Regarding Fundraising or Gaming Activities**

Department of the Treasury  
Internal Revenue Service

**Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.**

OMB No 1545-0047

2013

## Open To Public Inspection

Name of the organization

Judson University A Baptist Institution

**Employer identification number**

**Part I** **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a <input type="checkbox"/> Mail solicitations	e <input type="checkbox"/> Solicitation of non-government grants
b <input type="checkbox"/> Internet and email solicitations	f <input type="checkbox"/> Solicitation of government grants
c <input type="checkbox"/> Phone solicitations	g <input type="checkbox"/> Special fundraising events
d <input type="checkbox"/> In-person solicitations	

**2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

**Total**

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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

	(a) Event #1 World Leader's Forum (event type)	(b) Event #2 (event type)	(c) Other events None (total number)	(d) Total events (add col. (a) through col. (c))
1 Gross receipts	383,232.			383,232.
2 Less: Contributions	295,846.			295,846.
3 Gross income (line 1 minus line 2)	87,386.			87,386.
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs	14,334.			14,334.
7 Food and beverages	13,309.			13,309.
8 Entertainment	178,245.			178,245.
9 Other direct expenses	84,296.			84,296.
10 Direct expense summary. Add lines 4 through 9 in column (d)				290,184.
11 Net income summary. Subtract line 10 from line 3, column (d)				<202,798.>

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

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

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_

a Is the organization licensed to operate gaming activities in each of these states?  Yes  No  
b If "No," explain: \_\_\_\_\_

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

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

11	Does the organization operate gaming activities with nonmembers?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
13	Indicate the percentage of gaming activity operated in.		
a	The organization's facility	13a	%
b	An outside facility	13b	%
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:		

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

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

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

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

Name ►

Address ►

## 16 Gaming manager information:

Name ► \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ► \_\_\_\_\_  
\_\_\_\_\_

Director/officer       Employee       Independent contractor

17 Mandatory distributions:

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

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

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

**Part IV Supplemental Information (continued)**



**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
Scholarships	1024	10,420,742.	0.		

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

Part I, Line 2:

Explanation: Grants and aid are tracked in the accounting system in a temporarily restricted fund or reimbursed according to a qualified

reimbursement policy. An audit of funds granted is conducted when deemed necessary.

**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" on Form 990, Part IV, line 23.

► Attach to Form 990. ► See separate instructions.

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

OMB No 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

Judson University A Baptist Institution

Employer identification number

36-2515868

**Part I Questions Regarding Compensation**

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

<input type="checkbox"/> First-class or charter travel	<input checked="" type="checkbox"/> Housing allowance or residence for personal use
<input checked="" type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?

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

<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

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

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

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

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

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

**a** The organization?

**b** Any related organization?

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

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

**a** The organization?

**b** Any related organization?

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

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

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

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

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

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

Schedule J (Form 990) 2013



**Part III Supplemental Information**

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

**Part I. Line 1a:**

Explanation: Spousal travel was provided to the wife of the President.

The travel was for a bona-fide business purpose and therefore was not treated as taxable compensation.

The University's Provost and Interim President were provided with housing.

This benefit qualified as non-taxable housing provided for the convenience of the employer under IRC Section 119.

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

Name of the organization

Judson University A Baptist Institution

**Supplemental Information on Tax-Exempt Bonds**

► Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

► Attach to Form 990. ► See separate instructions. ► Information about Schedule K (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Employer identification number

36-2515868

OMB No 1545-0047  
**2013**  
 Open to Public  
 Inspection

Employer identification number

36-2515868

**Part I Bond Issues**

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased	(h) On behalf of issuer	(i) Pooled financing
City of Elgin, Kane and Cook A Counties, IL	36-6005862	None	05/08/14	7,295,000	Refund 2006 bond/change trustees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Part II Proceeds**

	A	B	C	D
1 Amount of bonds retired				
2 Amount of bonds legally defeased				
3 Total proceeds of issue		7,295,000.		
4 Gross proceeds in reserve funds				
5 Capitalized interest from proceeds				
6 Proceeds in refunding escrows				
7 Issuance costs from proceeds				
8 Credit enhancement from proceeds				
9 Working capital expenditures from proceeds				
10 Capital expenditures from proceeds		7,295,000.		
11 Other spent proceeds				
12 Other unspent proceeds				
13 Year of substantial completion		2007		
	Yes	No	Yes	No
14 Were the bonds issued as part of a current refunding issue?	<input type="checkbox"/>			
15 Were the bonds issued as part of an advance refunding issue?		<input type="checkbox"/>		
16 Has the final allocation of proceeds been made?	<input type="checkbox"/>			
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	<input type="checkbox"/>			

**Part III Private Business Use**

	A	B	C	D
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?	<input type="checkbox"/>			<input type="checkbox"/>
2 Are there any lease arrangements that may result in private business use of bond-financed property?				<input type="checkbox"/>

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

	A				B				C				D			
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property?																
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	x															
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property?	x															
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?																
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government	▲				.10 %				%				%			
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government	▲				.00 %				%				%			
<b>6</b> Total of lines 4 and 5					.10 %				%				%			
<b>7</b> Does the bond issue meet the private security or payment test?					x											
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?					x											
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of					%				%				%			
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?																
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	x															
<b>Part IV Arbitrage</b>																
	A				B				C				D			
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?																
<b>2</b> If "No" to line 1, did the following apply?																
<b>a</b> Rebate not due yet?	x															
<b>b</b> Exception to rebates?	x															
<b>c</b> No rebate due?	x															
If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed																
<b>3</b> Is the bond issue a variable rate issue?	x															
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	x															
<b>b</b> Name of provider																
<b>c</b> Term of hedge																
<b>d</b> Was the hedge superintegrated?																
<b>e</b> Was the hedge terminated?																

Part IV | Arbitrage (Continued)

Judson University A Baptist Institution

36-2515868

Page 3

## Part V : Procedures To Undertake Corrective Action

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 law?

Part VI: Gun-Plummeting Implementation Provided confidential information for recommendations to gun manufacturers



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

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

## **Part V      Supplemental Information**

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

**Sch L, Part IV, Business Transactions Involving Interested Persons:**

(a) Name of Person: Lundstrom Insurance

(b) Relationship Between Interested Person and Organization:

Company owned by Trustee, Brett Lundstrom

(d) Description of Transaction: Insurance provider

**SCHEDULE M**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

OMB No 1545-0047

**2013**

**Open to Public  
Inspection**

Name of the organization

Judson University A Baptist Institution

Employer identification number

36-2515868

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art	X	1	10,000.	Current gallery retail
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications	X		10,000.	Fair market value
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	6	53,520.	Fair market value
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ( Computer equi )	X	1	5,867.	Fair market value
26 Other ► ( Elgin watch )	X	1	1,900.	Fair market value
27 Other ► ( Piano )	X	1	1,800.	Fair market value
28 Other ► ( )				

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

29

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

	Yes	No
30a		X
31	X	
32a		X

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

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

b If "Yes," describe in Part II.

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

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

Schedule M (Form 990) (2013)

## Part II

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

Schedule M, Part I, Column (b):

Explanation: The number of contributors represents the number of

contributions received.

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

► Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

Judson University A Baptist Institution

Employer identification number

36-2515868

Form 990, Part III, Line 1, Description of Organization Mission:

world. Through a broadly based education in the liberal arts, sciences,

and professions, the university enables its students to acquire ideas

and concepts that sharpen their insights, develop skills appropriate to

their career goals, and develop the skills and commitment for lifelong

learning. The Judson community experience challenges graduates to be

decisive leaders and active participants in church and society,

articulate proponents of Biblical Christianity, persuasive advocates

for the sovereignty of God over all life, and effective ambassadors for

Christ.

Form 990, Part VI, Section A, line 1:

Explanation: The Executive Committee is composed of the Chair, Vice Chair,

Secretary, Treasurer, the Chairs of the standing committees, and two

at-large trustees. The Executive Committee has full authority of the board

except that the Committee may not hire or remove the President nor make

changes to Bylaws or the Board Policy Manual.

Form 990, Part VI, Section A, line 4:

Explanation: The University's bylaws were amended to reflect a change in

the number of Trustees composing the organization's governing body.

Form 990, Part VI, Section B, line 11:

Explanation: The Form 990 was submitted for review to the Vice President of

Business Affairs and the audit committee prior to filing. It was also

provided to the entire board of trustees prior to filing.

Name of the organization	Judson University A Baptist Institution	Employer identification number 36-2515868
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Form 990, Part VI, Section B, Line 12c:

Explanation: Officers, trustees, and key employees of Judson University are required to complete a conflict of interest/related party questionnaire each year. The Vice President reviews the signed statements. If a conflict were to arise at a board or committee meeting, the interested person would abstain from voting.

Form 990, Part VI, Section B, Line 15:

Explanation: The Board reviews the compensation for the President and other officers on an annual basis. Comparable data is used and the process is documented in the board minutes.

Form 990, Part VI, Section C, Line 19:

Explanation: The organization's governing documents, conflict of interest policy, and financial statements are available to the public upon request.

Form 990, Part XII Line 2c

Explanation: The organization's Board assumes responsibility for oversight of the audit of its financial statements and selection of its independent accountant. This process has not changed since the prior year.

# Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

► File a separate application for each return.  
► Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box
- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form).

►

*Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.*

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for *Charities & Nonprofits*.

## Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

►

Part I only

*All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.*

Enter filer's identifying number

Type or print	Name of exempt organization or other filer, see instructions  Judson University A Baptist Institution	Employer identification number (EIN) or  36-2515868
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions  1151 N State Street	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions  Elgin, IL 60123	

Enter the Return code for the return that this application is for (file a separate application for each return)

0  1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

John R. Potter

- The books are in the care of ► 1151 N State Street - Elgin, IL 60123  
Telephone No. ► 847-628-2500 Fax No. ►
- If the organization does not have an office or place of business in the United States, check this box ►
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box ►  If it is for part of the group, check this box ►  and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until  
January 15, 2015, to file the exempt organization return for the organization named above. The extension

is for the organization's return for

►  calendar year \_\_\_\_\_ or

►  tax year beginning JUL 1, 2013, and ending MAY 31, 2014

2 If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1)

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return. See instructions	Name of exempt organization or other filer, see instructions.  Judson University A Baptist Institution	Employer identification number (EIN) or  36-2515868
	Number, street, and room or suite no. If a P.O. box, see instructions.  1151 N State Street	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.  Elgin, IL 60123	

Enter the Return code for the return that this application is for (file a separate application for each return)

0  1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

John R. Potter

- The books are in the care of ► 1151 N State Street - Elgin, IL 60123  
Telephone No. ► 847-628-2500 Fax No ►
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ►  If it is for part of the group, check this box ►  and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until April 15, 2015
- 5 For calendar year , or other tax year beginning JUL 1, 2013, and ending MAY 31, 2014
- 6 If the tax year entered in line 5 is for less than 12 months, check reason  Initial return  Final return  
 Change in accounting period
- 7 State in detail why you need the extension  
  
ADDITIONAL TIME IS NEEDED TO GATHER AND ANALYZE ACCOUNTING DATA TO  
PREPARE AN ACCURATE RETURN.

8a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$ <input type="text"/> 0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b	\$ <input type="text"/> 0.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$ <input type="text"/> 0.

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ► David C. Mays

Title ► CPA, PARTNER

Date ► 12/16/14

Form 8868 (Rev. 1-2014)