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SCANNED IN 16 2015

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
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A For the 2013 calendar year, or tax year beginning JUL 1, 2013 and ending JUN 30, 2014

B Check if applicable: ☐ Address change ☒ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization: <u>MidAmerica Nazarene University</u> Doing Business As _____ Number and street (or P.O. box if mail is not delivered to street address) Room/suite <u>2030 East College Way</u> City or town, state or province, country, and ZIP or foreign postal code <u>Olathe, KS 66062</u> F Name and address of principal officer: <u>Dr. David Spittal</u> same as C above	D Employer identification number: <u>48-0730814</u> E Telephone number: <u>913-782-3750</u> G Gross receipts \$: <u>40,571,733.</u> H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. (see instructions) H(c) Group exemption number: _____
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I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527
J Website: www.mnu.edu
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ☐
L Year of formation: 1966 **M** State of legal domicile: KS

Part I Summary																									
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>Transformative univ. nurturing Christlike community, academic excellence and passion to serve.</u> 2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) <u>33</u> 4 Number of independent voting members of the governing body (Part VI, line 1b) <u>30</u> 5 Total number of individuals employed in calendar year 2013 (Part V, line 2a) <u>1065</u> 6 Total number of volunteers (estimate if necessary) <u>66</u> 7a Total unrelated business revenue from Part VIII, column (C), line 12 <u>10,245.</u> 7b Net unrelated business taxable income from Form 990-T, line 34 <u>3,603.</u>																								
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Part II Signature Block					
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.					
Sign Here	Signature of officer: <u>Kevin P. Moore</u> Kevin Gilmore, VP of Finance/CFO Type or print name and title	Date: <u>5/13/15</u>			
Paid Preparer Use Only	Print/Type preparer's name: <u>David C. Moja</u> Preparer's signature: <u>David C. Moja</u> Date: <u>5/12/15</u> Check if self-employed ☐ PTIN: <u>00747006</u> Firm's name: <u>Capin Crouse LLP</u> Firm's EIN: <u>36-3990892</u> Firm's address: <u>972 Emerson Parkway, Ste A</u> <u>Greenwood, IN 46143</u> Phone no.: <u>317-885-2620</u>				

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

Part III Statement of Program Service Accomplishments

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

☒ **X****1** Briefly describe the organization's mission:

MidAmerica Nazarene University (MNU) is a transformative university that nurtures Christlike community, pursues academic excellence, and cultivates a passion to serve. MNU is a comprehensive liberal arts university offering undergraduate and selected professional and

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 ☒ **X** 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 ☒ **X** 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 \$ 38,534,633. including grants of \$ 10,164,947.) (Revenue \$ 34,312,279.)

MidAmerica Nazarene University is a private, Christian, liberal arts university founded in 1966. Offering 40 plus traditional undergraduate majors, the university is also known for its accelerated professional and graduate programs, including undergraduate degrees in management and nursing and graduate degrees in business, education, nursing, and counseling, and postgraduate certificates. Online offerings include classes in education, nursing and associate's-level studies.

Sponsored by the North Central Region of the International Church of the Nazarene, the University is committed to serving the church and its global mission. MNU exists to help its students discover God's plan for their lives and equips them for leadership and service in the

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

A variety of special interest clubs, traveling music groups, band, concert choir, student government, and outreach groups are available. The University provides intercollegiate competition in football, volleyball, softball, baseball, and men's and women's basketball and soccer. Chapel services provide an emphasis on spiritual formation, and revivals foster spiritual vitality on campus.

4c (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)**4d** Other program services (Describe in Schedule O.)

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

4e Total program service expenses **▶** 38,534,633.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
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? <i>If "Yes," complete Schedule C, Part II</i>		X
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? <i>If "Yes," complete Schedule C, Part III</i>		X
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? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	X	
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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
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? <i>If "Yes," complete Schedule D, Part VI</i>	X	
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? <i>If "Yes," complete Schedule D, Part VII</i>		X
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? <i>If "Yes," complete Schedule D, Part VIII</i>	X	
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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	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)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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? <i>If "Yes," complete Schedule F, Parts I and IV</i>	X	
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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
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? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
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? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
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? <i>If "Yes," complete Schedule I, Parts I and III</i>	X	
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? <i>If "Yes," complete Schedule J</i>	X	
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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d 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? <i>If "Yes," complete Schedule L, Part I</i>		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
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? <i>If so, complete Schedule L, Part II</i>		X
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? <i>If "Yes," complete Schedule L, Part III</i>	X	
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? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	X	
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? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
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? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	135	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X
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	1065	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	3b	X
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

Form 990 (2013)

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 33		
1b 30		
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	X	
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 **KS**
- 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: **Kevin Gilmore - 913-782-3750**
- 2030 East College Way, Olathe, KS 66062**

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	Former			
(1) Dr. David J Spittal President	40.00									
	1.00	X		X				191,175.	0.	0.
(2) Dr. Larry McIntire Chair	1.00									
	1.00	X		X				0.	0.	0.
(3) Rev. Michael G. Palmer Vice Chair	1.00									
	1.00	X		X				0.	0.	0.
(4) Daniel Rexroth Treasurer	1.00									
	1.00	X		X				0.	0.	0.
(5) Mrs. Terri Comfort Secretary	1.00									
	1.00	X		X				0.	0.	0.
(6) Rev. Joel Atwell Trustee	1.00									
	1.00	X						0.	0.	0.
(7) Rev. Daniel W. Cole Trustee	1.00									
	1.00	X						0.	0.	0.
(8) Dr. Merrill R. Conant Lay Member of the Exec Com	1.00									
	1.00	X						0.	0.	0.
(9) Mr. Chad Cook Trustee	1.00									
	1.00	X						0.	0.	0.
(10) Rev. Mark Bane Trustee	1.00									
	1.00	X						0.	0.	0.
(11) Mr. John Dahl Trustee	1.00									
	1.00	X						0.	0.	0.
(12) Rev. Bryan Davis Trustee	1.00									
	1.00	X						0.	0.	0.
(13) Dr. O.E. Dement Trustee	1.00									
	1.00	X						0.	0.	0.
(14) Dr. Robert E. Hull Trustee	1.00									
	1.00	X						0.	0.	0.
(15) Mr. Craig M. Doane Trustee	1.00									
	1.00	X						0.	0.	0.
(16) Mr. Darrel E. Johnson Lay Member of the Exec Com	1.00									
	1.00	X						0.	0.	0.
(17) Dr. James M. Kraemer Trustee	1.00									
	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) Rev. Michael Lynch Trustee	1.00	X						0.	0.	0.
(19) Rev. M. Kim Smith Trustee	1.00	X						0.	0.	0.
(20) Rev. Fred Morrison Trustee	1.00	X						0.	0.	0.
(21) Mr. Eldon J. Meyers Trustee	1.00	X						0.	0.	0.
(22) Dr. Edmond P. Nash Trustee	1.00	X						0.	0.	0.
(23) Dr. Rick Power Ministerial Member of Exec	1.00	X						0.	0.	0.
(24) Rev. Phil Rhoades Trustee	1.00	X						0.	0.	0.
(25) Dr. Jeren Rowell Ministerial Member of Exec	1.00	X						0.	0.	0.
(26) Rev. Rod Thelander Trustee	1.00	X						0.	0.	0.
1b Sub-total								191,175.	0.	0.
c Total from continuation sheets to Part VII, Section A								980,812.	0.	201,957.
d Total (add lines 1b and 1c)								1,171,987.	0.	201,957.

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 **11**

- 3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3	X	
4	X	
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
Pioneer College Caterers, Inc 2030 E College Way, Olathe, KS 66062	Food Services	1,154,784.
Heartland Solutions Group, Inc. 2007 E Prairie Cr, Olathe, KS 66062	IT Consulting and Services	682,031.
Great Plains Developments, LLC, 4400 Shawnee Mission Parkway, Shawnee Mission, Southwest Plains Regional Service Center PO Box 1010, Sublette, KS 67877	Rental of Facility	444,104.
Ruth Burke & Associates, 4050 Pennsylvania, Suite 103, Kansas City, MO	Educational Services	443,994.
	Advertising	210,082.

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

See Part VII, Section A Continuation sheets

Part VIII Statement of RevenueCheck 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
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d	3,926,594.			
	e Government grants (contributions)	1e	1,448,538.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	576,134.			
	g Noncash contributions included in lines 1a-1f \$		130.			
	h Total. Add lines 1a-1f		5,951,266.			
Program Service Revenue	2 a Student Tuition	Business Code 611600	29,900,324.	29,900,324.		
	b Auxiliary Revenue	611710	4,411,955.	4,411,955.		
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		34,312,279.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		11,196.		
4 Income from investment of tax-exempt bond proceeds						
5 Royalties			10,736.			10,736.
6 a Gross rents		(i) Real (ii) Personal 266,390.				
b Less: rental expenses		214,738.				
c Rental income or (loss)		51,652.				
d Net rental income or (loss)			51,652.		<3,935.>	55,587.
7 a Gross amount from sales of assets other than inventory		(i) Securities (ii) Other 3,205.				
b Less: cost or other basis and sales expenses		12,409. 0.				
c Gain or (loss)		<12,409.> 3,205.				
d Net gain or (loss)			<9,204.>			<9,204.>
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		a				
b Less: direct expenses		b				
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19		a				
b Less: direct expenses		b				
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances		a				
b Less: cost of goods sold		b				
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11 a Advertising	900099	16,661.		14,180.	2,481.	
b						
c						
d All other revenue	900099					
e Total. Add lines 11a-11d		16,661.				
12 Total revenue. See instructions.		40,344,586.	34,312,279.	10,245.	70,796.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to 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	10,164,947.	10,164,947.		
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	681,286.	120,478.	436,289.	124,519.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	364,506.	364,506.		
7 Other salaries and wages	14,794,491.	13,630,481.	631,444.	532,566.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	2,527,588.	1,813,359.	638,143.	76,086.
10 Payroll taxes	1,174,080.	862,323.	281,691.	30,066.
11 Fees for services (non-employees):				
a Management				
b Legal	634.		634.	
c Accounting	166,803.		158,333.	8,470.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	2,132,953.	1,920,493.	141,100.	71,360.
12 Advertising and promotion	581,476.	441,268.	4,906.	135,302.
13 Office expenses	1,114,842.	892,631.	153,214.	68,997.
14 Information technology	1,493,949.	1,319,376.	106,635.	67,938.
15 Royalties				
16 Occupancy	2,102,298.	1,873,365.	212,418.	16,515.
17 Travel	1,278,521.	1,173,940.	46,322.	58,259.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	84,200.	80,868.	2,109.	1,223.
20 Interest	779,365.	742,771.	27,371.	9,223.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,132,254.	1,746,030.	156,334.	229,890.
23 Insurance	308,743.	245,051.	59,848.	3,844.
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 Charges/Fees/Testing	417,234.	302,771.	112,379.	2,084.
b Labor/Materials Expense	173,988.	159,018.	13,562.	1,408.
c Resale	118,133.	118,133.		
d				
e All other expenses	931,196.	562,824.	245,690.	122,682.
25 Total functional expenses. Add lines 1 through 24e	43,523,487.	38,534,633.	3,428,422.	1,560,432.
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 SheetCheck 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	6,008,076.	1	5,024,336.
	2 Savings and temporary cash investments	17,877.	2	14,977.
	3 Pledges and grants receivable, net	112,157.	3	384,162.
	4 Accounts receivable, net	548,787.	4	787,154.
	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	54,359.	8	62,563.
	9 Prepaid expenses and deferred charges	83,838.	9	120,932.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 60,898,796.		
	b Less: accumulated depreciation	10b 28,283,607.	10c 33,462,520.	32,615,189.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities See Part IV, line 11		12	
	13 Investments - program-related See Part IV, line 11	3,634,205.	13	3,467,435.
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	3,075,049.	15	1,000,694.
16 Total assets. Add lines 1 through 15 (must equal line 34)	46,996,868.	16	43,477,442.	
Liabilities	17 Accounts payable and accrued expenses	2,191,254.	17	1,307,245.
	18 Grants payable		18	
	19 Deferred revenue	1,380,605.	19	1,511,779.
	20 Tax-exempt bond liabilities	18,620,000.	20	
	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		23	18,961,224.
	24 Unsecured notes and loans payable to unrelated third parties		24	103,500.
	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	5,032,272.	25	4,824,702.
	26 Total liabilities. Add lines 17 through 25	27,224,131.	26	26,708,450.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	18,431,311.	27	15,102,973.
	28 Temporarily restricted net assets	874,899.	28	1,160,255.
	29 Permanently restricted net assets	466,527.	29	505,764.
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	19,772,737.	33	16,768,992.	
34 Total liabilities and net assets/fund balances	46,996,868.	34	43,477,442.	

Form **990** (2013)

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	40,344,586.
2	Total expenses (must equal Part IX, column (A), line 25)	2	43,523,487.
3	Revenue less expenses. Subtract line 2 from line 1	3	<3,178,901.>
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	19,772,737.
5	Net unrealized gains (losses) on investments	5	
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	175,156.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	16,768,992.

Part XII Financial Statements and Reporting

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

☒

- 1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a	X	
3b	X	

Form **990** (2013)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

MidAmerica Nazarene University

Employer identification number

48-0730814

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

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - 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
11g(i)		
11g(ii)		
11g(iii)		

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

LHA For Paperwork Reduction Act Notice, see the Instructions for 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)						
6 Public support. 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.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 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 ☐		

Schedule A (Form 990 or 990-EZ) 2013

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						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

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

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 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).

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization

MidAmerica Nazarene University

Employer identification number

48-0730814

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds 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
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

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

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

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$	0.
(ii) Assets included in Form 990, Part X	▶ \$	144,655.

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

a Revenues included in Form 990, Part VIII, line 1	▶ \$	
b Assets included in Form 990, Part X	▶ \$	

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

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

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

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

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

	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	7,886,826.	7,098,048.	6,926,816.	6,574,342.	6,704,046.
b Contributions	706,156.	457,919.	381,876.	198,353.	360,069.
c Net investment earnings, gains, and losses	718,826.	566,812.	70,608.	873,408.	505,633.
d Grants or scholarships	372,554.	213,184.	281,252.	275,332.	975,096.
e Other expenditures for facilities and programs				424,879.	
f Administrative expenses	4,008.	22,769.		19,076.	20,310.
g End of year balance	8,935,246.	7,886,826.	7,098,048.	6,926,816.	6,574,342.

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

- a Board designated or quasi-endowment 6.58 %
 b Permanent endowment 91.42 %
 c Temporarily restricted endowment 2.00 %

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

	Yes	No
3a(i)		X
3a(ii)	X	
3b	X	

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

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		1,043,851.		1,043,851.
b Buildings		41,045,686.	14,166,827.	26,878,859.
c Leasehold improvements		4,387,697.	1,685,622.	2,702,075.
d Equipment		14,346,718.	12,431,158.	1,915,560.
e Other		74,844.		74,844.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				32,615,189.

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)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶

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) Student Loan Receivables	3,467,435.	Cost
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

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

3,467,435.

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)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶

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) Student Deposits	124,770.	
(3) Refundable Loan Program	2,352,145.	
(4) Note Payable to MNU Foundation	2,347,787.	
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	4,824,702.	

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	30,640,633.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	71,100.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	389,894.
e	Add lines 2a through 2d	2e	460,994.
3	Subtract line 2e from line 1	3	30,179,639.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	10,164,947.
c	Add lines 4a and 4b	4c	10,164,947.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	40,344,586.

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	33,644,378.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	71,100.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	214,738.
e	Add lines 2a through 2d	2e	285,838.
3	Subtract line 2e from line 1	3	33,358,540.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	10,164,947.
c	Add lines 4a and 4b	4c	10,164,947.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	43,523,487.

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: The organization received Thomas Kinkade paintings and prints

from a donor during the fiscal year ended 6/30/2008. This collection of

artwork is and will be used for the viewing of the general public through

public exhibition and for future investment purposes when it is sold at a

later date.

Part V, line 4:

Explanation: The endowment funds are held by MidAmerica Nazarene

Foundation, a related tax exempt organization. Earnings from the endowment

funds are to be used to fund the continuing operations of the university.

Part XIII Supplemental Information (continued)

Part X, Line 2:

Explanation: The consolidated financial statement effects of a tax position taken or expected to be taken are recognized in the consolidated 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 consolidated statement of activities. As of June 30, 2014 and 2013, the University had no uncertain tax positions that qualify for recognition or disclosure in the consolidated financial statements.

The University files tax returns in the U.S. federal jurisdiction. With a few exceptions, the University is no longer subject to U.S. federal examinations by tax authorities for years before 2009.

Part XI, Line 2d - Other Adjustments:

Change in Trust Agreements	993.
Change in Net Perkins Equity	119,340.
Beneficial Interest in Perpetual Trusts	54,823.
Rental Expenses	214,738.
Total to Schedule D, Part XI, Line 2d	389,894.

Part XI, Line 4b - Other Adjustments:

Tuition discounts	10,164,947.
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Part XII, Line 2d - Other Adjustments:

Rental expenses	214,738.
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Part XII, Line 4b - Other Adjustments:

Part XIII Supplemental Information (continued)

Tuition discounts

10,164,947.

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

OMB No 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

MidAmerica Nazarene University

Employer identification number

48-0730814

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

MidAmerica Nazarene University publicizes its racial
nondiscrimination policy in all university catalogs and
brochures that are issued to the general public and students.
The University also posts its policy on various bulletin
boards across the campus and on its website.

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

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

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

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

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

- 6a Does the organization receive any financial aid or assistance from a governmental agency?
- b Has the organization's right to such aid ever been revoked or suspended?
- If you answered "Yes" 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

	YES	NO
1	X	
2	X	
3	X	
4a	X	
4b	X	
4c	X	
4d	X	
5a		X
5b		X
5c		X
5d		X
5e		X
5f		X
5g		X
5h		X
6a	X	
6b		X
7	X	

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

Schedule E (Form 990 or 990-EZ) (2013)



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 6 - Explanation of Government Financial Aid:

Explanation: The organization is involved in several grant programs

administered by the Federal Government and State Government and also

serves as the administrative conduit by which Title VI Federal Financial

Aid is distributed to eligible students.

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

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

▶ Attach to Form 990. ▶ See separate instructions.

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

OMB No 1545-0047

2013**Open to Public
Inspection**

Name of the organization

Employer identification number

MidAmerica Nazarene University

48-0730814

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 - Antigua & Barbuda, Aruba, Bahamas,	0	0	Program Services	Study abroad	85,037.
Europe (Including Iceland & Greenland) - Albania, Andorra, Austria, Belgium	0	0	Program Services	Study abroad	106,643.
Sub-Saharan Africa	0	0	Program Services	Study abroad	54,040.
East Asia and the Pacific	0	0	Program Services	Study abroad	44,446.
South America	0	0	Program Services	Study abroad	2,480.
3 a Sub-total	0	0			292,646.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			292,646.

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

Schedule F (Form 990) 2013

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 3:

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

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States
Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

2013

Open to Public Inspection.

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

Name of the organization

MidAmerica Nazarene University

Employer identification number
48-0730814

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

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No

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

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

[illegible]

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

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

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

Schedule I (Form 990) (2013)

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 and Fellowships	937	10,164,947.	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 Scholarships Monitored by MidAmerica Nazarene

University:

Institutional- Awarded based on financial need, merit, and donor criteria.

Amounts will vary depending on awards and funding limits. The Student

Financial Aid Services Office monitors the student progress towards their

educational goal to ensure compliance with institutional policies. Students

failing to meet the institutional police risk loss of institutional aid.

Part IV Supplemental Information

Federal and State- Awarded based on Federal and State regulations, based on

financial need, academic standards of the programs, and funding

availability. The Student Financial Aid Services Office monitors the

student progress towards their educational goal to ensure compliance with

Federal and State policies. Students failing to meet the Federal and State

policies risk loss of Federal and State aid.

Employee Tuition Scholarship- Eligible employees and family members can

apply for tuition scholarships (tuition remission). The amount is based on

title, length of employment, and other institutional aid.

**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**

OMB No 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

MidAmerica Nazarene University

Employer identification number

48-0730814

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.

☐ First-class or charter travel

☒ Housing allowance or residence for personal use

☐ Travel for companions

☐ Payments for business use of personal residence

☐ Tax indemnification and gross-up payments

☐ Health or social club dues or initiation fees

☐ Discretionary spending account

☐ Personal services (e.g., maid, chauffeur, chef)

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

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

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

☐ Compensation committee

☒ Written employment contract

☐ Independent compensation consultant

☒ Compensation survey or study

☐ Form 990 of other organizations

☒ Approval by the board or compensation committee

4 During the year, did any person listed 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
1a		
1b	X	
2	X	
3		
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: MidAmerica Nazarene University provided housing to Rev.

Randall Beckum as a condition of employment. The fair market value of the

housing was not included in his W-2 as taxable income because it qualified

as a non taxable benefit.

Part I, Line 4a:

Explanation: Dr. Stephen Ragan, Former VP of Academic Affairs, received a

separation payment in the amount of 106,212 during the calendar year 2013.

SCHEDULE L

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization

MidAmerica Nazarene University

Employer identification number

48-0730814

Part I

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

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

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

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

▶ \$

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

▶ \$

Part II

Loans to and/or From Interested Persons.

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

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

Total

▶ \$

Part III

Grants or Assistance Benefiting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
		133,415.	Scholarships	Tuition Reduc

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

Schedule L (Form 990 or 990-EZ) 2013

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
William Morrison	Family member of Re	59,188.	Compensatio		X
Florence Beckum	Family member of Ra	52,079.	Compensatio		X
James Edlin	Family member of Ed	81,929.	Compensatio		X

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: William Morrison

(b) Relationship Between Interested Person and Organization:

Family member of Rev Fred Morrison, Trustee

(d) Description of Transaction: Compensation

(a) Name of Person: Florence Beckum

(b) Relationship Between Interested Person and Organization:

Family member of Randy Beckum, Exec Dir of Spiritual Development

(d) Description of Transaction: Compensation

(a) Name of Person: James Edlin

(b) Relationship Between Interested Person and Organization:

Family member of Edmond Nash, Trustee

(d) Description of Transaction: Compensation

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

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization

MidAmerica Nazarene University

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48-0730814

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

graduate degrees, and is committed to serving the church and its global

mission. The University is a Christian community in the

Wesleyan-Holiness tradition, and MidAmerica Nazarene University seeks

to transform its students through intellectual, spiritual, and personal

development for a life of service to God, the Church, the nation, and

the world.

Form 990, Part III, Line 4a, Program Service Accomplishments:

world.

Study abroad as well as service-learning experiences are encouraged

through MNU's Go Global, MNU Europe, and ServiceCorps programs. The

campus is located on 105 acres in Olathe, Kan., and operates a location

in Liberty, Mo., for professional and graduate programs.

Total enrollment for the fall, 2013, was 1862 students. The four

largest undergraduate programs were Nursing, 395; Applied

Organizational Leadership, 153; Business Administration, 62, and

Elementary Education, 61. MNU offers 37 traditional undergraduate

majors; degree-completion programs in nursing and business; and

graduate degrees in business, counseling, education, and nursing.

MNU facts:

MNU enrolls more than 1,850 students

MNU is the only private university in the state of Kansas to offer a

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

332211
09-04-13

Schedule O (Form 990 or 990-EZ) (2013)

Name of the organization	MidAmerica Nazarene University	Employer identification number	48-0730814
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graduate counseling program accredited by the Council for Accreditation

of Counseling & Related Educational Programs (CACREP).

MNU's 2013 NCLEX-RN pass rate for BSN graduates was 92.9% - the fourth

year in a row that this rate has exceeded the national average, and the

fifth year in a row that this rate has exceeded the state average.

MNU has offered innovative, accelerated adult degree completion and

graduate programs since 1987.

The yearly economic impact of the University is more than \$44 million

annually in the state of Kansas.

MNU Newsroom: www.mnu.edu/newsroom

General MNU Information: www.mnu.edu

Map and Location: <http://www.mnu.edu/about/locations>

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

Explanation: The Executive Committee includes the Chair of every standing committee. It exercises most of the powers of the Board when the Board is not in session, but they do not take final action on any major matters pertaining to the University's position statement and mission, the removal of a University officer or Trustee from office, or the encumbrance of substantive institutional assets, until appropriate committees recommend such action and the Board has voted.

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

Explanation: The organization's articles of incorporation were amended to change the organization's name.

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

Name of the organization MidAmerica Nazarene University	Employer identification number 48-0730814
--	--

Explanation: The University's controller gathers and provides an independent accounting firm with information to prepare the Form 990. The independent accounting firm prepares and reviews the Form 990. The independent accounting firm then provides the organization's officers a draft of the Form 990 and allows time for comments and approval. After approval, the Form 990 is submitted via email to all voting members of the University's governing board along with a response time for questions and comments. Any and all issues are resolved and then the completed Form 990 is filed with the Internal Revenue Service.

Form 990, Part VI, Section B, Line 12c:

Explanation: All trustees, MidAmerica Nazarene University Foundation trustees, and administrative officers of the University (members of the President's Cabinet) must disclose annually in writing any conflict of interest, or potential conflict of interest. If a circumstance should arise where it may be in the best interest of the University to engage in a transaction despite the conflict of interest, after disclosure of the conflict of interest, the individual with whom the conflict of interest is present must abstain from any discussion or deliberation concerning such matter (unless the Board of Trustees or administration requests information or interpretation for special reasons). Record of such individual's withdrawal from participation in the discussion, deliberation, and decision on the matter should be noted in any minutes of the session at which such matter is considered. Should a potential conflict of interest matter require an executive committee or board vote to resolve, those concerned shall not be present at the time of the vote. If a trustee, MidAmerica Nazarene University Foundation trustee, or administrative officer is uncertain whether to list a particular relationship, the board chair and

Name of the organization	Employer identification number
MidAmerica Nazarene University	48-0730814

institutional legal counsel may need to be consulted. The board chair and legal counsel may elect to seek the judgment of the executive committee of the Board of Trustees before informing or consulting with the entire board within an executive session. Information shared or gathered as a result of such consultations (including information provided on the conflict of interest statement) shall be confidential except when the institution's best interests would be served by disclosure. Such disclosure will be made only after informing those concerned. The finance committee of the Board of Trustees will conduct periodic reviews of financial activities to ensure that the University is operating in a manner consistent with accomplishing the institution's non-profit purposes and that the University's operations do not result in private inurement or impermissible benefit to private interest.

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

Explanation: The President and other executive administrators are employed with the approval of the Board of Trustees. The Board of Trustees determines their compensation based upon an analysis of comparable market rates and terms. The review and deliberation are documented in the board minutes.

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

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

Form 990, Part VII, Section A, Line 1a

Explanation: Compensation reported in Part VII, column D and Schedule

Name of the organization

MidAmerica Nazarene University

Employer identification number

48-0730814

J, Part II, column B is the amount reported on the individual's W-2,

box 1 or 5 (whichever amount is greater) per the IRS instructions. In

the case of minister's compensation when box 5 of the W-2 is not

applicable, box 1 compensation is used. Employee deferrals to

qualified retirement plans are normally captured in box 5, not box 1 of

Form W-2. For reporting purposes we have included the employee's

retirement plan deferrals in Part VII, column F and Schedule J, Part

II, column C.

Form 990, Part XI, line 9, Changes in Net Assets:

Change in Trust Agreements 993.

Change in Net Perkins Equity 119,340.

Beneficial Interest in Perpetual Trusts 54,823.

Total to Form 990, Part XI, Line 9 175,156.

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.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

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

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2013

Open to Public Inspection

Name of the organization

MidAmerica Nazarene University

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
MidAmerica Nazarene University Foundation - 48-0996330, 2030 E College Way, Olathe, KS 66062	Support MNU	Kansas	501(c)(3)	7	Mid-America Nazarene University		x

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

Schedule R (Form 990) 2013

Part IV Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?**a** Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity**b** Gift, grant, or capital contribution to related organization(s)**c** Gift, grant, or capital contribution from related organization(s)**d** Loans or loan guarantees to or for related organization(s)**e** Loans or loan guarantees by related organization(s)**f** Dividends from related organization(s)**g** Sale of assets to related organization(s)**h** Purchase of assets from related organization(s)**i** Exchange of assets with related organization(s)**j** Lease of facilities, equipment, or other assets to related organization(s)**k** Lease of facilities, equipment, or other assets from related organization(s)**l** Performance of services or membership or fundraising solicitations for related organization(s)**m** Performance of services or membership or fundraising solicitations by related organization(s)**n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)**o** Sharing of paid employees with related organization(s)**p** Reimbursement paid to related organization(s) for expenses**q** Reimbursement paid by related organization(s) for expenses**r** Other transfer of cash or property to related organization(s)**s** Other transfer of cash or property from related organization(s)**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) MidAmerica Nazarene University Foundation	C	0.	
(2) MidAmerica Nazarene University Foundation	E	0.	
(3) MidAmerica Nazarene University Foundation	M	0.	
(4) MidAmerica Nazarene University Foundation	N	0.	
(5) MidAmerica Nazarene University Foundation	O	0.	
(6) MidAmerica Nazarene University Foundation	Q	0.	

Part V Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)

(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(7)MidAmerica Nazarene University Foundation	s	0.	
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

Part VII Supplemental Information

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

Blank lined paper for writing answers.

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 (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) Rev. Fred Toomey Trustee	1.00	X						0.	0.	0.
(28) Mrs. Julie C. Transmeier Trustee	1.00	X						0.	0.	0.
(29) Mrs. Cathy Veach Trustee	1.00	X						0.	0.	0.
(30) Mr. Tim Buchanan Trustee	1.00	X						0.	0.	0.
(31) Dr. Glenn Kell Trustee	1.00	X						0.	0.	0.
(32) Dr. Tia Strait Trustee	1.00	X						0.	0.	0.
(33) Greg Hephner Trustee	1.00	X						0.	0.	0.
(34) Mr. Jon North VP of Advancement	40.00 1.00			X				123,959.	0.	35,140.
(35) Dr. Mary Jones Provost/CAO	40.00			X				63,939.	0.	11,693.
(36) Dr. Randy Beckum Dir of Spiritual Devlp.	40.00			X				47,727.	0.	74,993.
(37) Mr. Kevin P. Gilmore VP of Finance	40.00 1.00			X				111,306.	0.	44,466.
(38) Karen Wiegman Chair - Post Licensure Nursing	40.00					X		110,198.	0.	9,157.
(39) Susan Larson Dean, School of Nursing and Health S	40.00					X		109,212.	0.	19,690.
(40) Jamie Myrtle Dean - School of Business	40.00					X		104,685.	0.	0.
(41) Patricia Conejo Professor of Nursing	40.00					X		102,062.	0.	0.
(42) Kimberly Humerickhouse Professor of Education	40.00					X		101,512.	0.	6,818.
(43) Dr. Stephen Ragan Former VP of Academic Affairs	40.00						X	106,212.	0.	0.
Total to Part VII, Section A, line 1c								980,812.		201,957.

24 - 700 - 7

CERTIFICATE OF AMENDMENT TO
ARTICLES OF INCORPORATION
OF
MIDAMERICA NAZARENE COLLEGE

0 0 1 9 9

2223 05-05-1997 11:10:52
247007
53 CORPORATION CHANGE
20.00

I, Richard L. Spindle, the duly elected and acting President of MidAmerica Nazarene College, a Kansas corporation, hereby certify that at a special meeting of the Board of Trustees of the corporation on March 8, 1997, pursuant to K.S.A. 17-6602, the following amendment to the Articles of Incorporation was adopted and declared advisable:

That ARTICLE I of the Articles of Incorporation of this corporation be amended by deleting the present ARTICLE I in its entirety and substituting the following ARTICLE IN LIEU THEREOF:

ARTICLE I

The name of the corporation is MidAmerica Nazarene University.

Two-thirds of the Trustees present and voting voted in favor of the adoption of the above amendment to the Articles of Incorporation.

IN WITNESS WHEREOF, have subscribed my name this 8TH day of MARCH
1997.

Richard L. Spindle
Richard L. Spindle, President

ATTEST:

D. Ray Cook
D. Ray Cook, Secretary

247007 19970507 R211 F 190



01957146

KANSAS SECRETARY OF STATE
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SECRETARY OF STATE
KANSAS

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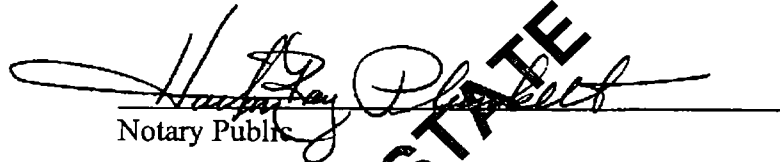
STATE OF KANSAS, COUNTY OF JOHNSON, SS:

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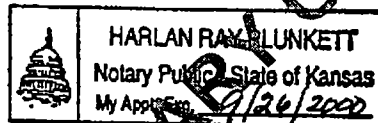
BE IT REMEMBERED, that on this 8th day of March, 1997, before me, the undersigned, a notary public in and for the county and state aforesaid, personally appeared Richard L. Spindle and D. Ray Cook, who are known to me to be the same persons who executed the above and foregoing Certificate of Amendment to Articles of Incorporation, and acknowledged the execution of the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal on the day and year above written.


Notary Public

My Appointment Expires:

9-26-2000



KANSAS SECRETARY OF STATE
NON-CERTIFIED WEB COPY
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Application for Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**
► **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- 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 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.	Employer identification number (EIN) or
	MidAmerica Nazarene University	48-0730814
	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	2030 East College Way	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	Olathe, KS 66062	

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

Kevin Gilmore

- The books are in the care of ► 2030 East College Way - Olathe, KS 66062
Telephone No. ► 913-782-3750 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 February 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 JUN 30, 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 ☒ **X**

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 Name of exempt organization or other filer, see instructions. Mid-America Nazarene University	Employer identification number (EIN) or 48-0730814
Number, street, and room or suite no. If a P.O. box, see instructions. 2030 East College Way	Social security number (SSN)
City, town or post office, state, and ZIP code. For a foreign address, see instructions. Olathe, KS 66062	

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.

Kevin Gilmore

- The books are in the care of ☒ 2030 East College Way - Olathe, KS 66062
Telephone No. ☒ 913-782-3750 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 May 15, 2015.
- 5 For calendar year 2013, or other tax year beginning JUL 1, 2013, and ending JUN 30, 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	\$	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	\$	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	\$	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 ☒ 1/26/15

Form 8868 (Rev. 1-2014)