Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form
▶ Information about Form 990 and its instructions is at *www.IRS.gov/form990*

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 07-01-2013 , 2013, and ending 06-30-2014

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

C Name of organization
LIFE UNIVERSITY INC

Doing Business As

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

City or town, state or province, country, and ZIP or foreign postal code
MARIETTA, GA 30060

D Employer identification number
58-1216007

E Telephone number
(770)426-2884

G Gross receipts $ 61,606,725

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

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

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

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

J **Website:** ▶ WWW LIFE EDU

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

L Year of formation 1974

M State of legal domicile GA

Part I Summary

Activities & Governance

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

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	17
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	17
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	867
6	Total number of volunteers (estimate if necessary)	6	250
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 34	7b	

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	982,095	700,721
9	Program service revenue (Part VIII, line 2g)	56,468,208	60,092,079
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	104,505	77,440
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	261,230	6,576
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	57,816,038	60,876,816

Expenses

		Prior Year	Current Year
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	2,289,482	2,564,684
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	28,619,078	29,041,460
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶976,409		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	26,571,811	28,446,866
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	57,480,371	60,053,010
19	Revenue less expenses Subtract line 18 from line 12	335,667	823,806

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	114,210,947	115,469,332
21	Total liabilities (Part X, line 26)	72,591,685	72,740,662
22	Net assets or fund balances Subtract line 21 from line 20	41,619,262	42,728,670

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

****** 2015-04-17
Signature of officer Date

WILLIAM D JARR EVP OF FINANCE
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Sandra L Feinsmith				P01064157

Firm's name ▶ BDO USA LLP
Firm's EIN ▶
Firm's address ▶ 1100 Peachtree Street Suite 700
ATLANTA, GA 303094516
Phone no (770) 426-2884

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 . . . . ☑

1 Briefly describe the organization's mission

Life University is a not for profit educational institution The purpose of Life University is to provide students with the vision to fulfill their innate potential, the inspiration to engage in a quest for self-discovery, and the ability to apply a principled approach to their future roles as leaders in humanitarian service and as citizens in their communities Today Life University is sustained by its chiropractic, undergraduate, and masters programs, which set the standard of excellence in contemporary healthcare education Graduates Life University graduated a total of 475 students during the 2013-2014 fiscal year Research/Scholarly Activity The research and scholarship of Life University College of Chiropractic (LUCC) faculty is classified according to the Boyer categories Life University faculty members have produced a significant body of scholarly work from July 2013 to June 2014 Projects are divided into those accepted for publication in peer-reviewed journals, those that ar

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

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

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

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses $ 22,504,375 including grants of $ 1,738,467) (Revenue $ 51,275,581)

COLLEGE OF CHIROPRACTIC SEE SCHEDULE O

4b (Code) (Expenses $ 7,747,589 including grants of $ 598,503) (Revenue $ 7,672,664)

COLLEGE OF UNDERGRADUATE STUDIES SEE SCHEDULE O

4c (Code) (Expenses $ 1,697,268 including grants of $ 131,114) (Revenue $ 1,143,834)

MASTERS DEGREE PROGRAM SEE SCHEDULE O

(Code) (Expenses $ 373,523 including grants of $ 96,600) (Revenue $)

RESEARCH

4d Other program services (Describe in Schedule O)

(Expenses $ 373,523 including grants of $ 96,600) (Revenue $)

4e **Total program service expenses** ▶ 32,322,755

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13	Yes	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	Yes	
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

		Line	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? *If "Yes," complete Schedule I, Parts I and II*	21		No
22	Did the organization report more than $5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If so, complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a	Yes	
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30	Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response 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	1a	100			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	867			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			2b	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a	Yes	
b	If "Yes," enter the name of the foreign country ▶CS , CH See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		No
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O			13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

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

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

Section A. Governing Body and Management

					Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . .	1a	17			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O					
b	Enter the number of voting members included in line 1a, above, who are independent . . .	1b	17			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . .			2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .			3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . .			4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .			5		No
6	Did the organization have members or stockholders? . . .			6		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . .			7a		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . .			7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following					
a	The governing body? . . .			8a	Yes	
b	Each committee with authority to act on behalf of the governing body? . . .			8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O* . . .			9		No

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

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

Section C. Disclosure

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

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

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

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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization
▶WILLIAM D JARR 1269 BARCLAY CIRCLE
MARIETTA, GA 30060 (770) 426-2623

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
(18) WILLIAM D JARR EVP OF FINANCE	40 0 0 0			X				242,324	0	9,067
(19) GUY F RIEKEMAN PRESIDENT	40 0 0 0			X				740,118		3,445
(20) GREGORY HARRIS VP OF UNIVERSITY ADVANCEMENT	40 0 0 0			X				163,820		8,697
(21) TIMOTHY GROSS VP OF ADMINISTRATIVE SERVICES	40 0 0 0			X				152,040		6,695
(22) JOHN DOWNES VP OF GLOBAL INITIATIVES	40 0 0 0			X				126,676		3,497
(23) MARC SCHNEIDER VP OF STUDENT SERVICES	40 0 0 0			X				122,292		3,382
(24) CYNTHIA BOYD VP OF ENROLLMENT & MARKETING	40 0 0 0			X				114,649		8,634
(25) ROBERT SCOTT SVP OF ACADEMIC AFFAIRS	40 0 0 0			X				159,872		8,634
(26) GERARD CLUM PRES LIAISON EXTERNAL AFFAIRS	40 0 0 0					X		149,010		8,807
(27) RALPH DAVIS DEAN COLLEGE OF CHIROPRACTIC	40 0 0 0					X		141,468		3,188
(28) FREDERICK CARRICK SENIOR DIRECTOR FNC	40 0 0 0					X		129,808		
(29) LESLIE KING ASSOC DEAN COLLEGE OF CHIROP	40 0 0 0					X		114,071		3,382
(30) CRAIG DEKSHENIEKS SPORTS INFORMATION DIRECTOR	40 0 0 0					X		113,565		233

		(D)	(E)	(F)
1b	**Sub-Total** . . . . . ►			
c	**Total from continuation sheets to Part VII, Section A** . . . ►			
d	**Total (add lines 1b and 1c)** . . . . ►	2,469,713	0	67,661

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 ►25

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
McKenney's Inc, PO Box 406340 ATLANTA GA 30384	HEATING/AIR	885,494
Virtual Mindset Inc, 1201 Peachtree St NE Suite 500 ATLANTA GA 30361	IT CONSULTING	671,581
Old Fashion Foods Inc, 5521 Collins Blvd AUSTELL GA 30106	FOOD SERVICE	481,184
Alliedbarton Security Services LLC, 3606 Horizon Drive KING OF PRUSSIA PA 19406	CAMPUS SECURITY	384,165
Varsity Contractors Inc, PO Box 1692 POCATELLO ID 83204	CUSTODIAL SERVICES	368,904

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

Part VIII **Statement of Revenue**

Check if Schedule O contains a response 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	1a	Federated campaigns . .	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations . . .	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 700,721				
	g	Noncash contributions included in lines 1a-1f $	84,711				
	h	**Total.** Add lines 1a-1f . . . . ▶		700,721			
Program Service Revenue			Business Code				
	2a	TUITION AND FEES	611710	56,708,322	56,708,322		
	b	AUXILIARY ENTERPRISES	611710	3,041,484	3,041,484		
	c	CLINICAL RECEIPTS	611710	342,273	342,273		
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f . . . . ▶		60,092,079			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . ▶		74,579			74,579
	4	Income from investment of tax-exempt bond proceeds . . ▶		0			
	5	Royalties . . . . ▶		0			
			(i) Real / (ii) Personal				
	6a	Gross rents	(i) 6,576 / (ii)				
	b	Less rental expenses					
	c	Rental income or (loss)	(i) 6,576 / (ii) 0				
	d	Net rental income or (loss) . . . . ▶		6,576			6,576
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	(i) 732,770 / (ii)				
	b	Less cost or other basis and sales expenses	(i) 729,909 / (ii)				
	c	Gain or (loss)	(i) 2,861 / (ii)				
	d	Net gain or (loss) . . . . ▶		2,861			2,861
	8a	Gross income from fundraising events (not including $ ____ of contributions reported on line 1c) See Part IV, line 18 . .	a				
	b	Less direct expenses . . .	b				
	c	Net income or (loss) from fundraising events . . ▶		0			
	9a	Gross income from gaming activities See Part IV, line 19 . . .	a				
	b	Less direct expenses . . .	b				
	c	Net income or (loss) from gaming activities . . ▶		0			
	10a	Gross sales of inventory, less returns and allowances .	a				
	b	Less cost of goods sold . .	b				
	c	Net income or (loss) from sales of inventory . . ▶		0			
		Miscellaneous Revenue	Business Code				
	11a						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d . . . . ▶		0			
	12	**Total revenue.** See Instructions . . . . . ▶		60,876,816	60,092,079		84,016

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	0			
2 Grants and other assistance to individuals in the United States See Part IV, line 22	2,564,684	2,564,684		
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	1,906,259	441,799	1,272,885	191,575
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	23,635,992	19,047,661	4,275,915	312,416
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	229,217	85,321	141,723	2,173
9 Other employee benefits	1,485,784	1,109,661	356,767	19,356
10 Payroll taxes	1,784,208	1,383,992	364,821	35,395
11 Fees for services (non-employees)				
a Management	991,100		991,100	
b Legal	602,984	3,050	599,934	
c Accounting	154,365		154,365	
d Lobbying	0			
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees	111,382	656	110,719	7
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	5,726,521	735,804	4,822,689	168,028
12 Advertising and promotion	249,778	18,385	230,017	1,376
13 Office expenses	3,229,307	1,301,470	1,855,869	71,968
14 Information technology	980,772	341,867	619,356	19,549
15 Royalties . .	0			
16 Occupancy	1,279,004	8,075	1,270,929	
17 Travel	1,801,901	970,626	764,766	66,509
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	444,794	221,822	183,105	39,867
20 Interest	4,993,208		4,993,208	
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	4,975,805	3,520,880	1,454,925	
23 Insurance	980,432	20,202	960,230	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a AWARDS/CEREMONIES/GIFTS	670,917	356,826	266,899	47,192
b REPAIRS/MAINTENANCE	1,236,666	172,432	1,063,236	998
c STUDENT ORGANIZATION COSTS	17,930	17,542	388	
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	60,053,010	32,322,755	26,753,846	976,409
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X **Balance Sheet**

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		15,193,548	1	14,754,477
	2	Savings and temporary cash investments		0	2	0
	3	Pledges and grants receivable, net		3,640,581	3	3,072,799
	4	Accounts receivable, net		554,956	4	940,132
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		0	5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		0	6	0
	7	Notes and loans receivable, net		2,486,445	7	1,384,418
	8	Inventories for sale or use		0	8	0
	9	Prepaid expenses and deferred charges		337,499	9	542,857
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 144,973,226			
	b	Less accumulated depreciation	10b 64,820,741	82,363,191	10c	80,152,485
	11	Investments—publicly traded securities		0	11	0
	12	Investments—other securities See Part IV, line 11		6,746,345	12	11,610,692
	13	Investments—program-related See Part IV, line 11		0	13	0
	14	Intangible assets		1,323,282	14	1,237,150
	15	Other assets See Part IV, line 11		1,565,100	15	1,774,322
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		114,210,947	16	115,469,332
Liabilities	17	Accounts payable and accrued expenses		4,048,734	17	4,453,764
	18	Grants payable		0	18	0
	19	Deferred revenue		0	19	0
	20	Tax-exempt bond liabilities		67,797,590	20	67,601,208
	21	Escrow or custodial account liability Complete Part IV of Schedule D		0	21	0
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		0	22	0
	23	Secured mortgages and notes payable to unrelated third parties		0	23	0
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		745,361	25	685,690
	26	**Total liabilities.** Add lines 17 through 25		72,591,685	26	72,740,662
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		34,183,394	27	34,612,874
	28	Temporarily restricted net assets		5,870,768	28	6,341,474
	29	Permanently restricted net assets		1,565,100	29	1,774,322
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		41,619,262	33	42,728,670
	34	Total liabilities and net assets/fund balances		114,210,947	34	115,469,332

Part XI **Reconcilliation 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	60,876,816
2	Total expenses (must equal Part IX, column (A), line 25)	2	60,053,010
3	Revenue less expenses Subtract line 2 from line 1	3	823,806
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	41,619,262
5	Net unrealized gains (losses) on investments	5	285,602
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	42,728,670

Part XII **Financial Statements and Reporting**

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

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

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SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ 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
LIFE UNIVERSITY INC

Employer identification number
58-1216007

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 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 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 for 2012 Schedule A, Part II, line 14 **15**

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
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 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).

Facts And Circumstances Test		
Return Reference	Explanation	

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

Employer identification number
58-1216007

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

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

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

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

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

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

☐ Preservation of land for public use (e g , recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . ☐

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	2,065,636	1,653,400	1,681,642	1,972,402	2,025,204
b Contributions	28,783	60,488	12,754	30,060	58,665
c Net investment earnings, gains, and losses	199,314	106,451	348	97,260	89,858
d Grants or scholarships	53,102	52,240	59,009	86,522	201,325
e Other expenditures for facilities and programs		-297,537	-17,665	331,558	
f Administrative expenses					
g End of year balance	2,240,631	2,065,636	1,653,400	1,681,642	1,972,402

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

a Board designated or quasi-endowment ▶

b Permanent endowment ▶ 79 200 %

c Temporarily restricted endowment ▶ 20 800 %

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

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

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

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

Part VI Land, Buildings, and Equipment. 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		3,442,320		3,442,320
b Buildings		106,339,381	37,764,792	68,574,589
c Leasehold improvements				
d Equipment		21,661,424	16,652,219	5,009,205
e Other		13,530,101	10,403,730	3,126,371
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				80,152,485

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		
Other		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶	0	

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

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
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
Federal income taxes	0
OTHER LIABILITIES	685,690
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	685,690

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	58,597,734
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	285,602		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	285,602
3	Subtract line **2e** from line **1**			3	58,312,132
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b	2,564,684		
c	Add lines **4a** and **4b**			4c	2,564,684
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	60,876,816

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	57,488,326
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	57,488,326
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b	2,564,684		
c	Add lines **4a** and **4b**			4c	2,564,684
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	60,053,010

Part XIII **Supplemental Information**

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

Return Reference	Explanation
SCHEDULE D, PART V, LINE 4	TEMPORARILY AND PERMANENTLY RESTRICTED ASSETS ARE INTENDED FOR FUNDING NEEDS BASED INSTITUTIONAL SCHOLARSHIPS
SCHEDULE D, PART X, LINE 2	The University is exempt from federal income taxes under section 501(c)(3) of the U S Internal Revenue Code (the "Code") Any unrelated business income, as defined by Section 512(a)(1) of the Code is subject to income taxes U S generally accepted accounting principles require the Universitys management to evaluate tax positions taken by the University and recognize a tax liability if the University has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service Management has analyzed the tax positions taken by the University, and has concluded that as of June 30, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements The University recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in other institutional expenses There were no Interest or penalties recognized in either of the years ended June 30, 2014 or 2013 The Universitys federal Return of Organization Exempt from Income Tax (Form 990) for the years ended June 30, 2013, 2012 and 2011 are subject to examination by the IRS
SCHEDULE D, PART XI, LINE 4b	INSTITUTIONAL SCHOLARSHIPS TOTALING $2,564,684
SCHEDULE D, PART XII, LINE 4b	INSTITUTIONAL SCHOLARSHIPS TOTALING $2,564,684

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

Return Reference	Explanation

SCHEDULE E (Form 990 or 990-EZ)

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

Department of the Treasury
Internal Revenue Service

Name of the organization
LIFE UNIVERSITY INC

Employer identification number
58-1216007

Part I

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

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

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

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
LIFE UNIVERSITY INC

Employer identification number
58-1216007

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

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

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

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

(a) Region	**(b)** Number of offices in the region	**(c)** Number of employees, agents, and independent contractors in region	**(d)** Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	**(e)** If activity listed in (d) is a program service, describe specific type of service(s) in region	**(f)** Total expenditures for and investments in region
(1) Central America and the Caribbean		1	Program Services	Clinic Development	48,000
(2) East Asia and the Pacific		2	Program Services	Research Clinic Oper	141,000
(3)					
(4)					
(5)					
3a Sub-total		3			189,000
b Total from continuation sheets to Part I					
c **Totals** (add lines 3a and 3b)		3			189,000

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

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)								
(2)								
(3)								
(4)								

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

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

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

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

Additional Data

Software ID:
Software Version:
EIN: 58-1216007
Name: LIFE UNIVERSITY INC

Part V Supplemental Information

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

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990
▶ Information about Schedule I (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
LIFE UNIVERSITY INC

Employer identification number
58-1216007

Part I General Information on Grants and Assistance

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

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

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

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

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

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

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

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

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
(1) TUITION DISCOUNTS	417	2,564,684			

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

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

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" to Form 990, Part IV, 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
LIFE UNIVERSITY INC

Employer identification number
58-1216007

Part I Questions Regarding Compensation

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

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation (i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
(1)WILLIAM D JARR EVP OF FINANCE	(i)	220,000		22,324	0	9,067	251,391	0
	(ii)	0			0	0	0	0
(2)GUY F RIEKEMAN PRESIDENT	(i)	467,118	225,000	48,000	0	3,445	743,563	0
	(ii)				0	0	0	0
(3)GREGORY HARRIS VP OF UNIVERSITY ADVANCEMENT	(i)	163,820			0	8,697	172,517	0
	(ii)				0	0	0	0
(4)TIMOTHY GROSS VP OF ADMINISTRATIVE SERVICES	(i)	140,000		12,040	0	6,695	158,735	0
	(ii)				0	0	0	0
(5)GERARD CLUM PRES LIAISON EXTERNAL AFFAIRS	(i)	142,810		6,200	0	8,807	157,817	0
	(ii)				0	0	0	0
(6)ROBERT SCOTT SVP OF ACADEMIC AFFAIRS	(i)	159,872			0	8,634	168,506	0
	(ii)				0	0	0	0

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINE 1A	PER THE TERMS OF HIS EMPLOYMENT AGREEMENT, THE PRESIDENT IS AFFORDED THE BENEFITS AS INDICATED ON LINE 1A

Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
LIFE UNIVERSITY INC

Employer identification number
58-1216007

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased Yes	(g) Defeased No	(h) On behalf of issuer Yes	(h) On behalf of issuer No	(i) Pool financing Yes	(i) Pool financing No
A	DEVELOPMENT AUTHORITY OF THE CITY OF MARIETTA		567656dd2	08-01-2008	8,516,716	UNIVERSITY FACILITY & REFUNDING		X		X		X
B	DEVELOPMENT AUTHORITY OF THE CITY OF MARIETTA		567656de0	08-01-2008	19,890,040	UNIVERSITY FACILITY & REFUNDING		X		X		X
C	DEVELOPMENT AUTHORITY OF THE CITY OF MARIETTA		567656df7	08-01-2008	41,113,888	UNIVERSITY FACILITY & REFUNDING		X		X		X

Part II Proceeds

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

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

Part III Private Business Use

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

Part III Private Business Use *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		X		X		X		
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	0 %		0 %		0 %			
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶								
6	Total of lines 4 and 5								
7	Does the bond issue meet the private security or payment test?		X		X		X		
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?		X		X		X		
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?		X		X		X		

Part IV Arbitrage

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

Part IV Arbitrage *(Continued)*

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

Part V Procedures To Undertake Corrective Action

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

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

Return Reference	Explanation
PART IV LINE 2C	THE ARBITRAGE REBATE CALCULATION WAS COMPUTED ON AUGUST 9, 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, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶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
LIFE UNIVERSITY INC

Employer identification number
58-1216007

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

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

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

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

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

Part II Loans to and/or From Interested Persons.

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

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

Part III Grants or Assistance Benefitting Interested Persons.

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

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

Part IV **Business Transactions Involving Interested Persons.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes	No
(1) DR CHARLES RIBLEY	FORMER BOT CHAIRMAN	120,000	CONSULTING SERVICES		No

Part V **Supplemental Information**
Provide additional information for responses to questions on Schedule L (see instructions)

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

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
LIFE UNIVERSITY INC

Employer identification number
58-1216007

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art	X		59,125	APPRAISAL
2 Art—Historical treasures .				
3 Art—Fractional interests . .				
4 Books and publications . .	X		7	FMV
5 Clothing and household goods				
6 Cars and other vehicles . .	X	1	4,800	APPRAISAL
7 Boats and planes				
8 Intellectual property . . .				
9 Securities—Publicly traded .				
10 Securities—Closely held stock .				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous . .				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other . . .				
15 Real estate—Residential .				
16 Real estate—Commercial . .				
17 Real estate—Other . . .				
18 Collectibles				
19 Food inventory . . .				
20 Drugs and medical supplies .	X	5	18,879	APPRAISAL
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens . .				
24 Archeological artifacts . . .				
25 Other ▶ (SELF-CONTAINED SPRAYER)	X	1	1,900	APPRAISAL
26 Other ▶(____________)				
27 Other ▶(____________)				
28 Other ▶ (____________)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . | **29** | 1

		Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	**30a**	Yes	
b If "Yes," describe the arrangement in Part II			
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	**31**	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	**32a**	Yes	
b If "Yes," describe in Part II			
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II			

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

Return Reference	Explanation
PART I, LINE 30B	LIFE UNIVERSITY COMPLIES WITH IRS GUIDELINES REGARDING THE MINIMUM 5 YEAR HOLDING PERIOD FOR DONATED ARTWORK
PART I, LINE 32B	LIFE UNIVERSITY UTILIZES SCRIP HESSCO, A CHIROPRACTIC SUPPLY COMPANY, TO VALUE COMPONENTS OF DONATED EQUIPMENT FOR RESALE

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ 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	Employer identification number
LIFE UNIVERSITY INC	58-1216007

Return Reference	Explanation	
	FORM 990 PART III LINE 4A	The College of Chiropractic The mission of the Life University's College of Chiropractic, centered on the Vertebral Subluxation Complex, is to educate, mentor and graduate skilled and compassionate Doctors of Chiropractic to be primary care clinicians, physicians, teach ers, and professionals, using the University's core life proficiencies as their foundation The College of Chiropractic graduated a total of 330 doctors of chiropractic during the 2013-2014 fiscal year Life University College of Chiropractic (LUCC) Doctor of Chiropract ic Program(DCP) reports annually on its planning through the university's Continuous Impro vement Cycle (CIC) process administered through the Office of Institutional Effectiveness, Research and Planning Formal planning and reporting is review ed by an independent instit utional committee, the Institutional Planning and Effectiveness Committee (IPEC), w ho asse ss the plan w ith its alignment to the mission and achievement of stated goals Based upon the CIC plans and reports during the past year the DCP accomplished the follow ing 1 Anat omy Lab Upgrade Project The College of Chiropractic program created plans and began execut ing changing our current cadaver dissection anatomy lab into a virtual dissection lab Res earch w as done to discover the educational standard for healthcare professional programs t hat w ere moving aw ay from the cadaver dissection for those professions that did not includ e a surgical component It w as discovered that one of the most prestigious institutions, H arvard Medical School, w as eliminating cadaver dissection except for those students that w ere studying to become surgeons Their answ er to maintaining the course objectives of lear ning the bodies w ithout cadaver dissection w as to change over to virtual dissection In 20 13, a proposal w as w ritten to discontinue the cadaver dissection lab and implement a virtu al dissection lab The proposal w as accepted and funding w as provided to buy 8-10 Anatomag e tables to complete the project A group of anatomy faculty w as taken to San Jose Califor nia in 2014 to Anatomage headquarters to speak w ith the engineers and developers of the An atomage table They also had an opportunity to travel to Stanford Medical School to see ho w the tables w ere used in the curriculum The tables have arrived and training has been pl anned for faculty January 2015 Plans for the physical structure of the anatomy lab are st ill in progress 2 Curricular Review The College of Chiropractic continued its review of the current curriculum and the current student cohort to see if any changes or improvement s w ere needed in accordance w ith the standards of best practices Many factors w ere recogn ized during the review such as current student learning styles, educational technology, an d current teaching methodologies The review also included w here the institutional values and principles w ere embedded As a result of this endeavor, a Curriculum Writing Group w as created that consisted of representatives from basic sciences, clinical sciences, chiropr actic sciences, and clinics The goal of this group w as to create a plan for the ideal Doc tor of Chiropractic Program curriculum The overall consensus favored transition from the current traditional compartmentalized curriculum to a curriculum that included mastery com ponents This type of curriculum w ould enhance the student's learning by including the ele ments of congruency, relevance, mastery, and learner centered The revised curriculum is f ocused on the four main components w ithin the Life University Instructional Philosophy Dia gram, w hich are Mastery, Congruence, Relevance, and Learner-Centered Several faculty w ork groups have been formed to discuss and create the strategic layout of the first four quart ers of the revised curriculum An educational consultant has been hired and a course desig ner has been incorporated in order to facilitate the w orkgroups w ith their discussion and training Retreats have been scheduled as w ell as release time to give faculty the time th ey need to prepare for successful implementation Faculty and staff development time has b een allocated for further training 3 Objective Structured Clinical Examination (OSCE) OS CE The scannable forms are still w orking efficiently and faculties are able to understand the data in a user-friendlier format for an easier evaluation of their courses effectiven ess The pass rates for both CLIN 3701 and CLIN 4801 continue to remain in the 90% range Please see the charts below OSCE PASS RATES CLIN 3701 2010 2011 2012 2013 2014 Average Wi nter 88% 72% 90% 93% 96% 88% Spring 86% 80% 84% 96% 93% 88% Summmer 81% 66% 90% 94% 92% 85 % Fall 92% 88% 94% 95% 97% 93% ------ ------ ------ ------ ------ ------ Average 87% 77% 9 0% 95% 95% 88% OSCE PASS RATES CLIN 4801 2010 2011 2012 2013 2014 Average Winter 60% 92% 7 4% 93% 96% 83% Spring 90% 86% 89% 97% 90% 90% Summer 83% 88% 83% 89% 98% 88% Fall 94% 93% 93% 95% 90% 93% ------ ------ ------ ------ ------

Return Reference	Explanation	
	FORM 990 PART III LINE 4A	------ Average 82% 90% 85% 94% 94% 89% Outcomes Life University College of Chiropractic (LUCC) National Board scores for Part I showed a slight decrease in mean averages comparing Spring 2013 to Spring 2014 and Fall 2013 to Fall 2014 administrations across most categories as reflected in the table below Fall administrations continue to have higher mean scores than Spring administrations and the averages are well above the 450 mean average set by National Boards Part I NBCE Mean Scores 13/SP 13/FA 14/SP 14/FA General Anatomy 475 503 457 480 Spinal Anatomy 468 494 468 479 Physiology 469 494 447 482 Chemistry 473 475 449 4 82 Pathology 502 512 480 492 Microbiology & Public Health 485 485 445 492 LUCC implemented the following action steps to address the slight decrease in mean scores o The LUCC National Board blackboard resource site is continuously being updated with feedback from the content experts o Changes in supervision of the area that house these courses occurred o Additional faculty hired to facilitate the learning environment of one of our lowest performing areas National Board performance for Part II, III, and IV continues to exceed the program's accrediting agency, Council on Chiropractic Education (CCE), benchmarks

Return Reference	Explanation	
	MISSION OF THE LIFE UNIVERSITY CLINIC SYSTEM	The mission of the Life University Clinic System is to improve the health and wellbeing of people in the communities we serve by providing chiropractic care and other health servic es, centered on the Vertebral Subluxation Complex We will maintain excellence in the educ ational standards of our teaching clinics, and encourage all constituents of our clinics t o actively participate in their own health and wellness care, and to actively participate in health and wellness programs that reach out to others in our communities Clinical oper ations incorporate of a variety of chiropractic services provided to the general public in clusive of complementary services provided to a range of special populations The clinic s ystem is composed of several types of clinical experiences The clinical education and pat ient care delivery is stratified into three levels The educational goals and objectives a re clearly spelled out for each level, and assessment tools developed to ensure that appro priate competencies are measured and outcomes utilized to improve the clinical program Th e Life University Clinic System prepared and executed the implementation of the Electronic Health Records throughout the clinic system The Future Health software of electronic hea lth records (EHR) was purchased and the beginning implementation phase started in Winter 2 013 Level I Experience The Level I clinic experience includes quarters one through nine and is where basic competencies are developing in an environment where there is close facu lty supervision The majority of patients in a Level I clinic are not expected to be compl ex cases Level I Clinic The Campus Center for Health and Optimum Performance provides he alth care services for the Life University student community and provided over 27,000 pati ent visits at no charge The Campus Center for Health and Optimum Performance began traini ng of the EHR system in Winter 2013 and full implementation occurred in Spring 2013 The C ampus Center for Health and Optimum Performance 1269 Barclay Circle Marietta, GA 30060 Lev el II Experience The Level II clinic experience includes quarters ten through twelve Stu dents continue to develop competency and critical thinking skills, and also focus on devel oping competency in patient management Although competency development continues, the stu dent now has access to a larger volume and variety of patients with a range of conditions The outpatient facility provided for over 52,000 patient visits with 50% of the care prov ided at no charge Level II Clinic The Center for Health and Optimum Performance provides health care services to the general public in a fee-for-service environment The Center f or Health and Optimum Performance began training of the EHR in Summer 2013 and full implem entation occurred in Fall 2013 The Center for Health and Optimum Performance 1415 Barclay Circle Marietta, GA 30060 Level III Experience Level III clinic encompasses the final qu arters of the clinical education program In Level III the student experiences integration into broader health care environments These experiences are provided through a variety o f programs, these programs may include field doctor's office experiences, international sa tellite clinics, and/or sporting events All off campus clinical education experiences tak e place at sites that have agreements and/or signed contracts with the University Life Un iversity also owns and/or operates two community outreach clinics in the metro Atlanta are a that serve special needs populations Level III Clinics There are currently three progr ams operating under the Level III programs, they are Outreach, field practice, and Interna tional Clinics Outreach The outreach clinics provide health care services to special nee ds populations in the metro Atlanta area and provided over 12,000 patient visits at no cha rge Due to the high volume of patient care within the Outreach clinic, it has outgrown it s current facility Plans have been put in place to find new facilities to handle the grow th in order to continue to serve the public Outreach Clinic Program i Community Outreach Clinic 140 Marble Mill Road NW Marietta, GA 30060 ii Community Outreach Clinic - The Ext ension 1507 Church Street Marietta, GA 30060 The University has also fulfilled its initiat ive to expand its clinical experiences for students to both domestic and international loc ations through its Level III clinic programs Qualified upper-quarter students have the op portunity to participate in qualified field experiences located in doctor's offices in sev eral domestic and international locations Community service The LUCC clinical system prov ided approximately two public screenings and/or educational programs per month These prog rams are intended to provide the community with a greater understanding of chiropractic he alth care and to screen the community for the presence of vertebral subluxation They were well received by the community and as a result re

Return Reference	Explanation	
	MISSION OF THE LIFE UNIVERSITY CLINIC SYSTEM	quests have come in for additional activities to be done through the clinic system

Return Reference	Explanation	
	FORM 990 PART III LINE 4B	THE MISSION OF THE COLLEGE OF UNDERGRADUATE STUDIES The Mission of Life University's Colle ge of Undergraduate Studies is to equip students with the necessary know ledge, skills, and abilities to meet employment demands as well as provide a foundation for advanced studies and personal growth Life University offers a vitalistic philosophy incorporated in the l earning process with a focus on trans-formational leadership, incorporating the Eight Core Proficiencies and preparing students for an ever-changing society The College of Undergr aduate Studies graduated a total of 123 undergraduate students in 2013-2014 fiscal year D epartment of Business Highlights from this department include The faculty began the init ial plans for the June 2013 approval of an MBA program Dr Roberson began the ACBSP self- study for accreditation of the Business program that was approved in July, 2013 The Sport s Business minor program was implemented in October 2013, with Greg Ware hired as a full-t ime faculty member in March 2014, to instruct and manage the program On November 15, 2013 , all faculty met to review, update, and norm the question pool used for the Business Exit Exam The update allows us to ensure that questions reflect changes in technology and cur rent issues of the business community Delphi rounds were used to establish difficulty rat ings as well so that each class has a balanced set of questions utilized for the exit exam Student guides were also placed on reserve in the Life Library in December 2013 for HTML , CSS, and Systems Fundamentals to aid seniors who had requested Exit Exam review material s Two Learning Community activities were held for students in which business executives s hared their experiences in creating or managing businesses Faculty also participated as v olunteers for the "Swift Cantrell Classic 5K" on May 10, 2014 in which Life students were racers and volunteers This community outreach gave us an opportunity to promote the degre e program and engage in Life's "Serving Lasting Purpose" principles Greg Ware's students participated in the planning, organization, and implementation of the Swift Cantrell Class ic 5K Dr Teston and Dr Roberson both hosted a session at the Fall 2013 Evening Open Hou se to recruit new students Dr Roberson chaired the Cobb Chamber Internship Committee, th e Partners' Council, One-Stop Committee (WIA), and Board Chair for the Credit Union of Geo rgia Department of Psychology Over the last year, we have had several developments in th e psychology program SACS gave approval for our department to offer a Master in Positive Psychology with general, coaching, and contemplative and secular ethics tracks In Fall 20 14, the secular ethics and contemplative and coaching psychology tracks will be offered to students A prospectus was submitted to SACS for offering a solely online psychology degr ee in addition to the traditional degree we now offer, and it was also approved by SACS th is past year We have implemented a speaker series in which 5-6 well known speakers are in vited to give a school wide talk that will also be open to the public Our first speaker, is scheduled to come to Life on October 7, 2014 He is from Northern Ireland and will give a talk on Compassion and Forgiveness Other plans for the future include creating an East ern Positive Psychological Association and planning for the implementation of the first Ea stern Positive Psychology conference slated to occur sometime during 2016 We have also cr eated a Center for Secular Ethics and Contemplative Practice at LIFE The focus of this ce nter will be on outreach activities and research output Michael Montgomery has continued to write and publish several works Some of these works are listed below THE LOVESTOFT CH RONICLE ACCEPTED 4-5-14 THE BOX OF SPACE (short story) COMMON ODDITIES SPECULATIVE FICTIO N SIDESHOW ACCEPTED 6-8-14 Post-Baccalaureate Dietetic Internship (DI) Program In 2013-2 014, 16 interns were accepted into the Dietetic Internship Program at Life University afte r screening more than 180 applications Out of 16, 10 were from the undergraduate program at Life University All 16 interns who took the Registered Dietitian (RD) exam passed as p er the unofficial data gathered from those who took the exam Official pass rate would com e out some time at the end of February 2015 More than 90% of Interns who graduated from L ife University found employment in the field of nutrition/dietetics within 6 months after passing the RD exam The Dietetic Internship will be coming up for reaccreditation in FY 2 015 2340 Life University Dietetic Internship Program Year Total Number Number Passing Per cent Passing 2010 18 10 56% 2011 17 15 88% 2012 14 12 86% 2013 16 14 88% 2014 16 16 100% - 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Return Reference	Explanation	
	FORM 990 PART III LINE 4B	Internship Program and 3 were accepted to other internship programs 1 of the graduates applied to the Life University MS Program, 1 started his education as an EMT and 1 is waiting to apply to the IP next year In 2013, 13 of the Dietetics Program students who completed the Dietetic Internship took the National Registration Dietitian (RD) Examination and 12 passed the exam on their first attempt 4910 Life University Didactic Program In Dietetics Year Total Number Number Passing Percent Passing 2010 9 5 56% 2011 5 4 80% 2012 8 7 88% 2013 16 15 94% 2014 13 12 92% ------ ------ ------ 5YR totals 51 43 84% Passing Rate First Time 84% for 5 years

Return Reference	Explanation
FORM 990 PART III LINE 4C	The College of Graduate Studies & Research The mission of the Life University College of Graduate Studies (LUCGS) is to educate and mentor skilled and knowledgeable graduates in sports health science and rehabilitation who embody the roles of scholars, teachers and professionals, using the core life proficiencies as their foundation The College of Graduate Studies and Research graduated a total of 22 Master's Degree students in 2013-2014 The Sports Health Department revised a current concentration area within the Sport Injury Management area to be in alignment with the requirements for the Entry Level Athletic Training requirements established by the National Athletic Trainers Association With this new concentration or revised area, we are offering more clinical/practical experiences as the students are required to complete approximately 1500 clinical hours These clinical experiences are occurring in local high schools, colleges, and universities as well as clinics, physician offices, medical practices, and hospitals Drs Fuller and Faust completed a self-study report that was submitted to CAATE (Commission on Accreditation of Athletic Training Education) for the ATC (Certified Athletic Trainer) program The Southern Association of Colleges and Schools, Commission on Colleges (SACS-COC) gave approval of the Master's in Positive Psychology with the following tracks general, coaching, contemplative and secular ethics The Department continues to collaborate with the following clinical institutions with internships and practical sites Shepherd Spinal Center, Piedmont Hospital, Northside Cardiac Rehab, St Joseph's Cardiac Rehab, Emory's Risk Reduction & Prevention Program, Wellstar Hospital System, Kennesaw State University, IMG Academy, and many more As a result of these relationships, our students have benefited both in the classroom as well as with practical type experiences Faculty member, Dr Rau, served as a chiropractor at the USATF National meet in Iowa He continues to serve as the director of Sports Chiropractic and the director of the Life SSI providing care for Life University's athletic teams and serves as the team chiropractor for Kennesaw State University's athletic teams He continues to teach seminars in the CCEP nationally and internationally Seminars taught in 2013-2014 include o CCEP Module, Global (with John Downes), Marietta, GA, July 2013 o CCEP Module, Global, Durham, North Carolina, July 2013 o CCEP Module, Global, AECC, Bournemouth, England, September 2013 o Extremity Adjusting, hosted SHS program, Life University Fall CE Event, Marietta, GA, October 2013 o Program coordinator Sport Health Science tract- Life Fall CE 2013 o CCEP Module, Advance Principles of Upper Extremity Adjusting, Marietta, GA, February 2014 Other college faculty participated in a variety of activities through the year that included o Dr Rupp, Dr Kovacs, and Dr Caron had articles accepted for publications in their respective areas o James Paul, Amanda Timberlake, Dr Rupp, Dr Brubaker, and Dr Fuller all attended professional meetings o Drs Lander, Rupp, Rau, Kovacs, Fuller, and Amanda Timberlake all presented at Life University's Fall CE conference which had over 1600 participants

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	THE AUDIT AND FINANCE COMMITTEE OF THE BOARD OF TRUSTEES IS PROVIDED A COPY OF FORM 990, PRIOR TO FILING, FOR ITS REVIEW AND APPROVAL The full Board of Trustees is provided a copy at the next regularly scheduled Board meeting

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

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

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