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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 07-01-2019 , and ending 06-30-2020

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
LIFE UNIVERSITY INC

% WILLIAM D JARR

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 1269 BARCLAY CIRCLE | Room/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 $ 82,365,107

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	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	974
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 39	7b	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	1,119,680	1,423,407
	9	Program service revenue (Part VIII, line 2g)	75,864,140	78,663,509
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	516,300	588,985
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	140,309	182,275
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	77,640,429	80,858,176
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	5,278,970	6,629,694
	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)	37,847,464	37,697,050
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶724,872		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	35,526,115	36,289,093
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	78,652,549	80,615,837
	19	Revenue less expenses. Subtract line 18 from line 12	-1,012,120	242,339

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	131,360,002	128,624,795
	21	Total liabilities (Part X, line 26)	105,412,657	101,963,276
	22	Net assets or fund balances. Subtract line 21 from line 20	25,947,345	26,661,519

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

****** 2021-03-19
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
		2021-03-18		P01064157

Firm's name ▶ BDO USA LLP | Firm's EIN ▶

Firm's address ▶ 1100 Peachtree Street Suite 700
ATLANTA, GA 303094516 | Phone no. (404) 688-6841

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response 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 MISSION OF LIFE UNIVERSITY IS TO EMPOWER EACH STUDENT WITH THE EDUCATION, SKILLS AND VALUES TO MAXIMIZE THE PERFECTION WITHIN, BASED UPON A VITALISTIC PHILOSOPHY. LIFE UNIVERSITY IS COMMITTED TO A GLOBAL VISION AND EXCELLENCE IN TEACHING, LEARNING AND RESEARCH, PROVIDING AN EXCEPTIONAL STUDENT EXPERIENCE LEADING TO A LIFE OF INTEGRITY AND LASTING PURPOSE. TODAY, LIFE UNIVERSITY IS SUSTAINED BY ITS CHIROPRACTIC, UNDERGRADUATE, AND MASTER'S PROGRAMS, WHICH SET THE STANDARD OF EXCELLENCE IN CONTEMPORARY HEALTH CARE EDUCATION. GRADUATES LIFE UNIVERSITY GRADUATED A TOTAL OF 585 STUDENTS DURING THE 2019-2020 ACADEMIC YEAR. THE NUMBER OF DEGREES AWARDED (604) WERE AS FOLLOWS: COLLEGE AWARD COLLEGE OF CHIROPRACTIC 354 COLLEGE OF GRADUATE AND UNDERGRADUATE STUDIES 250 ------ TOTAL 604 AWARD NUMBER OF DEGREES AWARDED ASSOCIATES DEGREE 19 BACHELOR'S DEGREE 177 MASTER'S DEGREE 54 DOCTOR OF CHIROPRACTIC 354 ------- TOTAL 604 DEGREES A

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 $ 32,682,132 including grants of $ 4,212,524) (Revenue $ 65,398,142)

See Additional Data

4b (Code:) (Expenses $ 11,065,369 including grants of $ 1,940,775) (Revenue $ 11,697,947)

See Additional Data

4c (Code:) (Expenses $ 2,114,646 including grants of $ 385,945) (Revenue $ 1,567,420)

See Additional Data

(Code:) (Expenses $ 577,419 including grants of $ 90,450) (Revenue $ 0)

RESEARCH

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

(Expenses $ 577,419 including grants of $ 90,450) (Revenue $ 0)

4e **Total program service expenses ▶** 46,439,566

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		No
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	Yes	
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	Yes	
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	Yes	
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*(see instructions)	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	Yes	
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		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		No

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals 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), 501(c)(4), and 501(c)(29) 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 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) 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, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a	Yes	
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b	Yes	
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c	Yes	
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		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33	Yes	
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	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
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		No
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 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	179			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

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** 974			
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 , IT See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
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**		No
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . .	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . .	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966? . . .	**9a**		
b	Did the sponsoring 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**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? . . . If "Yes," see instructions and file Form 4720, Schedule N.	**15**		No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . If "Yes," complete Form 4720, Schedule O.	**16**		No

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	15		
	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	15		
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	Yes	
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	Yes	
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	Yes	

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-A 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, address, and telephone number of the person who possesses the organization's books and records:
▶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.

See instructions for the order in which to list the persons above.

☐ 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
See Additional Data Table										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: 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
See Additional Data Table										

	(D)	(E)	(F)
1b Sub-Total . . . . ▶			
c Total from continuation sheets to Part VII, Section A . . . . ▶			
d Total (add lines 1b and 1c) . . . . ▶	3,045,674	0	70,515

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 ▶ 45

			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
CHARTWELLS, PO BOX 50196 LOS ANGELES, CA 900740196	CAF MANAGEMENT	2,033,571
VIRTUAL MINDSET INC, 1266 WEST PACES FERRY ROAD ATLANTA, GA 30327	IT CONSULTANT	740,903
ALLIED UNIVERSAL SECURITY SERVICES, 1551 N TUSTIN AVE STE 650 SANTA ANA, CA 92705	CAMPUS SECURITY	616,606
VARSITY CONTRACTORS INC, 1575 HENTHORNE DR MAUMEE, OH 43537	CUSTODIAL SERVICES	412,567
CULINARY SERVICES INC, 1380 Business Center Dr CONYERS, GA 30094	Catering	334,064

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 ▶ 13

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	14,435				
d Related organizations	1d					
e Government grants (contributions)	1e					
f All other contributions, gifts, grants, and similar amounts not included above	1f	1,408,972				
g Noncash contributions included in lines 1a - 1f:$	1g	103,962				
h **Total.** Add lines 1a-1f ▶			1,423,407			
Program Service Revenue		Business Code				
2a TUITION & FEES		611710	71,283,764	71,283,764		
b AUXILIARY ENTERPRISES		611710	6,797,882	6,797,882		
c CLINICAL RECEIPTS		611710	581,863	581,863		
d						
e						
f All other program service revenue.						
g **Total.** Add lines 2a–2f. ▶			78,663,509			
Other Revenue						
3 Investment income (including dividends, interest, and other similar amounts) ▶			433,153			433,153
4 Income from investment of tax-exempt bond proceeds ▶			0			
5 Royalties ▶			0			
		(i) Real / (ii) Personal				
6a Gross rents	6a	182,275 /				
b Less: rental expenses	6b					
c Rental income or (loss)	6c	182,275 / 0				
d Net rental income or (loss) ▶			182,275			182,275
		(i) Securities / (ii) Other				
7a Gross amount from sales of assets other than inventory	7a	1,660,633 /				
b Less: cost or other basis and sales expenses	7b	1,504,801 /				
c Gain or (loss)	7c	155,832 /				
d Net gain or (loss) ▶			155,832			155,832
8a Gross income from fundraising events (not including $ 14,435 of contributions reported on line 1c). See Part IV, line 18	8a	2,130				
b Less: direct expenses	8b	2,130				
c Net income or (loss) from fundraising events ▶						
9a Gross income from gaming activities. See Part IV, line 19	9a	0				
b Less: direct expenses	9b	0				
c Net income or (loss) from gaming activities ▶			0			
10a Gross sales of inventory, less returns and allowances	10a	0				
b Less: cost of goods sold	10b	0				
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 ▶			80,858,176	78,663,509		771,260

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 domestic organizations and domestic governments. See Part IV, line 21	0	0		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	6,609,694	6,609,694		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	20,000	20,000		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	2,677,996	1,238,934	1,223,102	215,960
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	0	0	0
7 Other salaries and wages	30,820,091	25,728,615	4,808,512	282,964
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	434,439	346,572	80,823	7,044
9 Other employee benefits	1,417,679	1,114,939	293,745	8,995
10 Payroll taxes	2,346,845	1,863,758	452,542	30,545
11 Fees for services (non-employees):				
a Management	1,869,549	75,173	1,794,376	
b Legal	533,155	26,018	507,137	
c Accounting	118,155		118,155	
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	126,342	17,910	108,432	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	7,229,445	604,681	6,612,976	11,788
12 Advertising and promotion	1,156,563	67,925	1,084,464	4,174
13 Office expenses	3,898,168	1,389,307	2,478,278	30,583
14 Information technology	1,788,271	286,978	1,466,587	34,706
15 Royalties	0			
16 Occupancy	1,277,028	3,712	1,273,316	
17 Travel	1,487,316	1,035,386	421,568	30,362
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	558,672	403,774	144,880	10,018
20 Interest	4,825,811		4,825,811	
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	6,941,651	4,269,185	2,672,466	0
23 Insurance	954,517	20,649	933,868	0
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	2,340,427	538,381	1,802,046	
b REPAIRS/MAINTENANCE	1,119,807	741,993	320,081	57,733
c STUDENT ORGANIZATIONAL COSTS	64,216	35,982	28,234	
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	80,615,837	46,439,566	33,451,399	724,872
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 IX . . . . . ☐

Section	Line	Description			(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing			15,488,976	1	14,164,292
	2	Savings and temporary cash investments			0	2	0
	3	Pledges and grants receivable, net			602,094	3	316,009
	4	Accounts receivable, net			3,010,440	4	2,293,680
	5	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			0	5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			0	6	0
	7	Notes and loans receivable, net			2,615,286	7	2,191,196
	8	Inventories for sale or use			0	8	0
	9	Prepaid expenses and deferred charges			608,101	9	1,585,566
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	191,444,241			
	b	Less: accumulated depreciation	10b	101,444,556	93,729,588	10c	89,999,685
	11	Investments—publicly traded securities			0	11	0
	12	Investments—other securities. See Part IV, line 11			13,235,003	12	15,524,396
	13	Investments—program-related. See Part IV, line 11			0	13	0
	14	Intangible assets			0	14	0
	15	Other assets. See Part IV, line 11			2,070,514	15	2,549,971
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)			131,360,002	16	128,624,795
Liabilities	17	Accounts payable and accrued expenses			7,218,943	17	5,627,826
	18	Grants payable			0	18	0
	19	Deferred revenue			0	19	0
	20	Tax-exempt bond liabilities			97,450,920	20	95,660,881
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			0	21	0
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			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			742,794	25	674,569
	26	**Total liabilities.** Add lines 17 through 25			105,412,657	26	101,963,276
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ ☑ and complete lines 27, 28, 32, and 33.**					
	27	Net assets without donor restrictions			20,620,742	27	20,855,923
	28	Net assets with donor restrictions			5,326,603	28	5,805,596
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.					
	29	Capital stock or trust principal, or current funds				29	
	30	Paid-in or capital surplus, or land, building or equipment fund				30	
	31	Retained earnings, endowment, accumulated income, or other funds				31	
	32	Total net assets or fund balances			25,947,345	32	26,661,519
	33	Total liabilities and net assets/fund balances			131,360,002	33	128,624,795

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	80,858,176
2	Total expenses (must equal Part IX, column (A), line 25)	2	80,615,837
3	Revenue less expenses. Subtract line 2 from line 1	3	242,339
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	25,947,345
5	Net unrealized gains (losses) on investments	5	471,835
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	26,661,519

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	

Additional Data

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

Form 990 (2019)

Form 990, Part III, Line 4a:

COLLEGE OF CHIROPRACTIC SEE SCHEDULE O

Form 990, Part III, Line 4b:

COLLEGE OF UNDERGRADUATE STUDIES SEE SCHEDULE O

Form 990, Part III, Line 4c:

MASTERS DEGREE PROGRAM SEE SCHEDULE O

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: 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
Guy Riekeman Chancellor	40.0 0.0			X				419,725	0	3,291
Robert Scott President	40.0 0.0			X				343,356	0	8,768
William Jarr Executive VP of Finance	40.0 0.0			X				265,471	0	8,427
Timothy Gross VP of Academic Affairs	40.0 0.0			X				203,048	0	3,291
Gilles Lamarche VP Professional Relations	40.0 0.0			X				196,160	0	8,627
John Downes VP Global Initiatives	40.0 0.0			X				175,873	0	9,208
Cynthia Boyd VP Enrollment & Marketing	40.0 0.0			X				162,122	0	4,889
Jana Holwick Dean College of Undergraduate	40.0 0.0				X			160,937	0	3,231
Leslie King Dean - College of Chiropractic	40.0 0.0				X			159,413	0	3,231
Gerard Clum Presidential Liaison for Exter	40.0 0.0					X		157,777	0	903

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Marc Schneider VP Student Service	40.0 0.0			X				149,751	0	3,231
Robert Fox FT Faculty - Professor	40.0 0.0					X		136,023	0	9,365
John McGee VP Operations	40.0 0.0			X				136,702	0	0
David Bellin Clinical Prof for Int'l Aff.	40.0 0.0					X		131,837	0	322
Richard Belcastro Dean, OI & Distance Education	40.0 0.0					X		122,789	0	3,410
Mary Faust Assoc. Dean - Academic Admin.	40.0 0.0					X		124,690	0	321
Jeffrey Aita Trustee	2.0 0.0	X						0	0	0
Eddy Diaz Trustee	2.0 0.0	X						0	0	0
Sandra Elbaum Trustee	2.0 0.0	X						0	0	0
Kevin Fogarty Trustee	2.0 0.0	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Aaron Gagnon Trustee	2.0 0.0	X						0	0	0
Janell Gibson Trustee	2.0 0.0	X						0	0	0
Richard Giuli Trustee	2.0 0.0	X						0	0	0
James Gregg Trustee (UNTIL 07/25/2019)	2.0 0.0	X						0	0	0
Jack Griesbaum Trustee	2.0 0.0	X						0	0	0
Jay Handt Trustee	2.0 0.0	X						0	0	0
Leana Kart Trustee	2.0 0.0	X						0	0	0
Stuart Katzen Trustee	2.0 0.0	X						0	0	0
Thomas M Klapp Trustee	2.0 0.0	X						0	0	0
Joe Lupo Trustee	2.0 0.0	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Rhonda Newton Trustee	2.0 0.0	X						0	0	0
Randolph O'Dell Trustee	2.0 0.0	X						0	0	0

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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.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2019
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 12, 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 (Form 990 or 990-EZ).)

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 agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives: (1) more than 331/3% 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 331/3% 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.)

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

12 ☐ 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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . .

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Cat. No. 11285F **Schedule A (Form 990 or 990-EZ) 2019**

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 failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.")						
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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 VI.).						
11 **Total support.** Add lines 7 through 10						

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

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2018 Schedule A, Part II, line 14 . . . . . **15**

16a **33 1/3% support test—2019.** 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—2018.** 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—2019.** 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 VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

b **10%-facts-and-circumstances test—2018.** 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 VI 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 10 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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 VI.) . .						
13 **Total support.** (Add lines 9, 10c, 11, and 12.). .						

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2019 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2018 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2019** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2018** Schedule A, Part III, line 17	18	

19a **331/3% support tests—2019.** 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—2018.** 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 **Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	**1**		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509 (a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	**2**		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	**3a**		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in **Part VI** when and how the organization made the determination.*	**3b**		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.*	**3c**		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	**4a**		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	**4b**		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	**4c**		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **Part VI,** including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	**5a**		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	**5b**		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	**5c**		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI.***	**6**		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ) .*	**7**		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	**8**		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in **Part VI.***	**9a**		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI.***	**9b**		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI.***	**9c**		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	**10a**		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).*	**10b**		

Part IV **Supporting Organizations** (continued)

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	**11a**		
b	A family member of a person described in (a) above?	**11b**		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in* ***Part VI.***	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**:

a ☐ The organization satisfied the Activities Test. Complete **line 2** below.

b ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.

c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

			Yes	No
2	Activities Test. **Answer (a) and (b) below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. **Answer (a) and (b) below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in* ***Part VI.***	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI.*** *the role played by the organization in this regard.*	**3b**		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

	Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)	8		

	Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by .035	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

	Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 85% of line 1	2		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4	Enter greater of line 2 or line 3	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D - Distributions	**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in **Part VI**). See instructions	
7 **Total annual distributions.** Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2019**	**(iii) Distributable Amount for 2019**
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-- explain in **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2019:			
a From 2014.			
b From 2015.			
c From 2016.			
d From 2017.			
e From 2018.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in **Part VI**. See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in **Part VI**. See instructions.			
7 **Excess distributions carryover to 2020.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015.			
b Excess from 2016.			
c Excess from 2017.			
d Excess from 2018.			
e Excess from 2019.			

Additional Data

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

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2019

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" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of 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" on 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 7/25/06, 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, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on 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) Revenue included on 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 Revenue included on 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" on 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, for escrow or custodial account liability? . . . ☐ **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" on 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	3,246,794	2,999,727	2,653,445	2,282,815	2,302,179
b Contributions	17,608	34,441	60,810	137,771	6,086
c Net investment earnings, gains, and losses	210,888	212,626	285,472	234,279	49,550
d Grants or scholarships				1,420	75,000
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	3,475,290	3,246,794	2,999,727	2,653,445	2,282,815

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 ▶ ....
- **c** Temporarily restricted endowment ▶ 100.000 %

The percentages on 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" on 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" on 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		134,541,818	59,447,339	75,094,479
c Leasehold improvements		1,054,451	928,530	125,921
d Equipment		36,537,752	28,758,488	7,779,264
e Other		15,867,900	12,310,199	3,557,701
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				89,999,685

Part VII Investments—Other Securities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b.See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) INVESTMENTS	5,919,584	F
(B) MONEY MARKET FUNDS	9,604,812	F
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶	15,524,396	

Part VIII Investments—Program Related.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

Part X Other Liabilities.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2) OTHER LIABILITIES	674,569
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	674,569

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' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
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	
3	Subtract line **2e** from line **1**			3	
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			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
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	
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			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	

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
See Additional Data Table	

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

Return Reference	Explanation

Additional Data

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

Supplemental Information

Return Reference	Explanation
SCHEDULE D, PART V, LINE 4	Endowment Funds DONOR RESTRICTED ASSETS ARE INTENDED FOR FUNDING NEEDS BASED ON INSTITUTIONAL SCHOLARSHIPS AND DONOR REQUESTS.

Supplemental Information

Return Reference	Explanation
SCHEDULE D, PART X, LINE 2	ASC 740 FOOTNOTE 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 DEFINE D BY SECTION 512(A)(1) OF THE CODE IS SUBJECT TO INCOME TAXES. U.S. GENERALLY ACCEPTED ACC OUNTING PRINCIPLES REQUIRE THE UNIVERSITYS MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN BY T HE UNIVERSITY AND RECOGNIZE A TAX LIABILITY IF THE UNIVERSITY HAS TAKEN AN UNCERTAIN POSIT ION THAT MORE LIKELY THAN NOT WOULD NOT BE SUSTAINED UPON EXAMINATION BY THE INTERNAL REVE NUE SERVICE (IRS). MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN BY THE UNIVERSITY, AND HAS CONCLUDED THAT AS OF JUNE 30, 2020, THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OF A LIABILITY OR DISCLOSURE IN THE Consolidat ed FINANCIAL STATEMENTS. THE UNIVERSITY RECOGNIZES INTEREST ACCRUED RELATED TO UNRECOGNIZE D TAX BENEFITS IN INTEREST EXPENSE AND PENALTIES IN OTHER INSTITUTIONAL EXPENSES. THERE WE RE NO INTEREST OR PENALTIES RECOGNIZED IN EITHER OF THE YEARS ENDED JUNE 30, 2020 OR 2019. THE UNIVERSITY ESTABLISHED THE LAH SUBSIDIARY AS A C-CORPORATION TO ENSURE THE UNIVERSITY 'S TAX-EXEMPT STATUS UNDER 501(C)(3) IS NOT JEOPARDIZED. THE UNIVERSITY'S FEDERAL RETURN O F ORGANIZATION EXEMPT FROM INCOME TAX (FORM 990) FOR THE YEARS ENDED JUNE 30, 2020 AND 201 9 IS SUBJECT TO EXAMINATION BY THE IRS.

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury

Schools

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to *www.irs.gov/Form990EZ* for the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
LIFE UNIVERSITY INC

Employer identification number
58-1216007

Part I

			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	Yes	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	Yes	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space use Part II.	3	Yes	
4	Does the organization maintain the following?			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	Yes	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	Yes	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	Yes	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	Yes	
	If you answered "No" to any of the above, please explain. If you need more space, use Part II.			
5	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	5a		No
b	Admissions policies?	5b		No
c	Employment of faculty or administrative staff?	5c		No
d	Scholarships or other financial assistance?	5d		No
e	Educational policies?	5e		No
f	Use of facilities?	5f		No
g	Athletic programs?	5g		No
h	Other extracurricular activities?	5h		No
	If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.			
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a	Yes	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		No
	If you answered "Yes" to either line 6a or line 6b, explain on Part II.			
7	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II.	7	Yes	

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

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

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SCHEDULE 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.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2019

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" on Form 990, Part IV, line 14b.

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

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

3 Activites 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 the region	**(d)** Activities conducted in region (by type) (such as, 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 the region	**(f)** Total expenditures for and investments in the region
See Add'l Data					
3a Sub-total		4			893,287
b Total from continuation sheets to Part I . . .					
c Totals (add lines 3a and 3b)		4			893,287

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

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 noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Europe (Including Iceland and Greenland)	Donation	10,000	WIRE		SUPPORT	ACCRUAL
		North America	Sponsorship	10,000	WIRE		SUPPORT	ACCRUAL

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 . . . . ▶ 2

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" on 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 noncash assistance	**(g)** Description of noncash assistance	**(h)** Method of valuation (book, FMV, appraisal, other)

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 separately 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; don't file with Form 990)* . . . . ☐ 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 separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).* . . . . ☐ Yes ☑ No

Part V Supplemental Information

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

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 2	procedures for monitoring the use of its grants and other assistance outside the United States

Additional Data

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

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
Central America and the Caribbean		1	Program Services	Clinic Development	100,727
East Asia and the Pacific		2	Program Services	Operations	705,837

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
Europe (Including Iceland and Greenland)		1	Program Services	Seminar/Recruiting	86,714
North America		0	Program Services	Seminar/Recruiting	9

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
▶Attach to Form 990 or Form 990-EZ.
▶Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
LIFE UNIVERSITY INC

Employer identification number
58-1216007

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

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

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

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

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total . . . . ▶						

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

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

		(a) Event #1 **Golf Scramble** (event type)	**(b)** Event #2 (event type)	**(c)** Other events **0** (total number)	**(d)** Total events (add col. **(a)** through col. **(c)**)
Revenue	1 Gross receipts	16,565			16,565
	2 Less: Contributions	14,435			14,435
	3 Gross income (line 1 minus line 2)	2,130			2,130
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	600			600
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	1,530			1,530
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				2,130
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				

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

		(a) Bingo	**(b)** Pull tabs/Instant bingo/progressive bingo	**(c)** Other gaming	**(d)** Total gaming (add col.**(a)** through col.**(c)**)
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities: ____________

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: ____________

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

b If "Yes," explain: ____________

11 Does the organization conduct gaming activities with nonmembers? ☐ **Yes** ☐ **No**

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ **Yes** ☐ **No**

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	**13a**	%
b	An outside facility	**13b**	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

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

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

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

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ $

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

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

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

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

Return Reference	Explanation

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2019

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 Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on 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 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 noncash assistance	**(h)** Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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 Domestic Individuals.** Complete if the organization answered "Yes" on 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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) Tuition Discounts	1148		6,609,694		
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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.

Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2019

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 on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☑ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e.g., maid, chauffeur, chef)			
b	If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**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 on 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 ☑ Independent compensation consultant ☑ Form 990 of other organizations ☑ Written employment contract ☑ Compensation survey or study ☑ Approval by the board or compensation committee			
4	During the year, did any person listed on 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), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on 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," on line 5a or 5b, describe in Part III.	**5b**		No
6	For persons listed on 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," on line 6a or 6b, describe in Part III.	**6b**		No
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported on 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" on 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 on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

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

(A) Name and Title	**(B)** Breakdown of W-2 and/or 1099-MISC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
See Additional Data Table							

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	TRAVEL FOR COMPANIONS PER THE TERMS OF THIS EMPLOYMENT AGREEMENT, THE CHANCELLOR AND/OR PRESIDENT IS AFFORDED THE BENEFITS AS INDICATED ON LINE 1A.

Additional Data

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

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(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 in column (B) reported as deferred on prior Form 990
1Guy Riekeman Chancellor	(i)	419,508	0	217	0	3,291	423,016	0
	(ii)	0	0	0	0	0	0	0
1Robert Scott President	(i)	310,577	32,308	471	0	8,768	352,124	0
	(ii)	0	0	0	0	0	0	0
2William Jarr Executive VP of Finance	(i)	241,038	24,104	329	0	8,427	273,898	0
	(ii)	0	0	0	0	0	0	0
3Timothy Gross VP of Academic Affairs	(i)	187,831	15,000	217	0	3,291	206,339	0
	(ii)	0	0	0	0	0	0	0
4John Downes VP Global Initiatives	(i)	148,544	27,000	329	0	9,208	185,081	0
	(ii)	0	0	0	0	0	0	0
5Marc Schneider VP Student Service	(i)	141,123	0	8,628	0	3,231	152,982	0
	(ii)	0	0	0	0	0	0	0
6Cynthia Boyd VP Enrollment & Marketing	(i)	161,965	0	157	0	4,889	167,011	0
	(ii)	0	0	0	0	0	0	0
7Gilles Lamarche VP Professional Relations	(i)	195,831	0	329	0	8,627	204,787	0
	(ii)	0	0	0	0	0	0	0
8Jana Holwick Dean College of Undergraduate	(i)	155,726	0	5,211	0	3,231	164,168	0
	(ii)	0	0	0	0	0	0	0
9Leslie King Dean - College of Chiropractic	(i)	154,713	0	4,700	0	3,231	162,644	0
	(ii)	0	0	0	0	0	0	0
10Gerard Clum Presidential Liaison for Exter	(i)	152,077	0	5,700	0	903	158,680	0
	(ii)	0	0	0	0	0	0	0

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

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 VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990.
▶Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2019

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	58-1871019	567656EB5	07-13-2017	91,932,123	refunding & University facility		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	0			
2	Amount of bonds legally defeased	0			
3	Total proceeds of issue	91,932,123			
4	Gross proceeds in reserve funds	6,129,671			
5	Capitalized interest from proceeds	0			
6	Proceeds in refunding escrows	54,463,879			
7	Issuance costs from proceeds	1,796,439			
8	Credit enhancement from proceeds	0			
9	Working capital expenditures from proceeds	788,333			
10	Capital expenditures from proceeds	28,753,800			
11	Other spent proceeds	0			
12	Other unspent proceeds	0			
13	Year of substantial completion	2018			

		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 of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X						
15	Were the bonds issued as part of an advance refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?	X							
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	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						
2	Are there any lease arrangements that may result in private business use of bond-financed property?		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						
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						
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 %							
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						
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						
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						
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						

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?	X							
b	Exception to rebate?								
c	No rebate due?								
	If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X						
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b	Name of provider	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						
b	Name of provider	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?		X						
7	Has the organization established written procedures to monitor the requirements of section 148? . . .		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						

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

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.
▶Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2019

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), section 501(c)(4), and section 501(c)(29) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

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

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

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

Part II **Loans to and/or From Interested Persons.**
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? 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 Benefiting Interested Persons.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

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

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) 100 Chiropractic	Daughter/Son-in-Law of Chancellor	59,264	Franchise Fee and Management		No
(2) TDA2	owner is former Chancellor	220,177	Consulting Services		No
(3) DR BRIAN MCCAULAY	FORMER PROVOST/BOT MEMBER	175,496	CONSULTING SERVICES		No

Part V Supplemental Information

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

Return Reference	Explanation

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.
▶Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2019

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				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications	X		151	FMV
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	1	10,377	FMV
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (Chiropractic Equipment)	X	4	92,869	FMV
26 Other ▶ (Picnic table)	X	1	315	FMV
27 Other ▶ (FREEZER)	X	1	200	FMV
28 Other ▶ (OFFICE EQUIPMENT)	X	1	50	FMV

		Line	Yes	No
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	0	
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 isn't required to be used for exempt purposes for the entire holding period?	30a		No
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31	Yes	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		No
b	If "Yes," describe in Part II.			
33	If the organization didn't 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

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93493081011521

SCHEDULE O (Form 990 or 990-EZ) Department of the Treasury Internal Revenue Service	**Supplemental Information to Form 990 or 990-EZ** **Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.** **▶ Attach to Form 990 or 990-EZ.** **▶ Go to *www.irs.gov/Form990* for the latest information.**	OMB No. 1545-0047 **2019** **Open to Public Inspection**

Name of the organization	**Employer identification number**
LIFE UNIVERSITY INC	58-1216007

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	COLLEGE OF CHIROPRACTIC THE MISSION OF THE LIFE UNIVERSITY COLLEGE OF CHIROPRACTIC, CENTER ED ON THE VERTEBRAL SUBLUXATION COMPLEX, IS TO EDUCATE, MENTOR AND GRADUATE SKILLED AND CO MPASSIONATE DOCTOR OF CHIROPRACTIC TO BE PRIMARY CARE CLINICIANS, PHYSICIANS, TEACHERS, AN D PROFESSIONALS, USING THE UNIVERSITYS CORE LIFE PROFICIENCIES AS THEIR FOUNDATION. RESPON SE TO COVID19: ON MARCH 17, 2020, SEVEN WEEKS INTO WINTER QUARTER 2020, THE CAMPUS WAS SHU T DOWN DUE TO THE COVID19 PANDEMIC. THE CAMPUS BECAME A GHOST TOWN WITH THE ABSENCE OF STU DENTS AND VERY LITTLE PRESENCE FROM STAFF. THIS SHUT DOWN CREATED AN IMMEDIATE SHIFT FROM FACE-TO-FACE TEACHING TO REMOTE TEACHING. THIS SHIFT WAS UNPRECEDENTED BUT THE DCP FACULTY ALONG WITH THE CENTER FOR TEACHING AND LEARNING EXCELLENCE (CETL) STAFF, MADE IT A SUCCES S. IT WAS NOTED THAT DUE TO THE TIMING OF THE COVID19 PANDEMIC, MOST LABORATORY AND TECHNI QUE FINALS HAD BEEN IN PROGRESS OR COMPLETED. LECTURE COURSE EXAMINATIONS WERE CREATED AND DELIVERED IN A REMOTE FORMAT THROUGH THE INSTITUTION'S LEARNING MANAGEMENT SYSTEM, BLACKB OARD. THE INSTITUTION'S CETL DEVELOPED TRAINING SESSIONS PROVIDING STEP BY STEP 'HOW TO' P ROCEDURES TO ADMINISTER AN ASSESSMENT NORMALLY OVERSEEN IN A CLASSROOM INTO A FORMAT THAT COULD BE DELIVERED REMOTELY. FACULTY WENT TO WORK AND CONVERTED THEIR EXAMINATIONS TO AN O NLINE FORMAT WHICH INCLUDED METHODS TO ENSURE ACADEMIC INTEGRITY WHILE STUDENTS TOOK THE E XAMINATIONS. FINAL EXAMINATIONS WERE DELIVERED WITHOUT ISSUE FOR THE WINTER QUARTER 2020. DCP'S OUTPATIENT CLINIC REMAINED OPEN AND FACULTY CLINICIANS PROVIDED PATIENT CARE. COVID1 9 SCREENING PROCEDURES CONSISTENT WITH THE CENTER FOR DISEASE CONTROL (CDC) AND GEORGIA'S DEPARTMENT OF HEALTH GUIDELINES WERE IMMEDIATELY PUT INTO PLACE. PROCEDURES INCLUDED A MAI LED WRITTEN NOTICE TO ALL PATIENTS WITH SCREENING QUESTIONS THAT, IF POSITIVE, WOULD PROHI BIT THEIR ENTRY INTO THE CLINIC; THEN UPON ARRIVAL, ADDITIONAL SCREENING PROCEDURES WERE F OLLOWED. IN ADDITION TO PATIENT AND EMPLOYEE SCREENING, ENHANCED CLEANING AND DISINFECTING PROTOCOLS WERE ALSO IMMEDIATELY ENACTED THROUGHOUT ALL AREAS OF THE CLINIC. THE DCP ADMIN ISTRATION CONTINUOUSLY MONITORED THE DATA FROM THE CDC AND QUICKLY REALIZED THAT COVID19 W AS NOT GOING AWAY ANYTIME SOON. THE ADMINISTRATION BEGAN WORKING ON A PLAN TO CONTINUE EDU CATION IN A REMOTE ENVIRONMENT. THIS WORK WAS DONE IN CONJUNCTION WITH THE CETL TO DEVELOP HOW THE SPRING 2020 QUARTER'S EDUCATIONAL MATERIALS WOULD BE DELIVERED AND WHAT SUPPORT W OULD BE NEEDED, FOR FACULTY AND STUDENTS. SPRING QUARTER 2020 WAS COMPLETED SUCCESSFULLY I N A 100% REMOTE ENVIRONMENT. ONCE THE STATE OF GEORGIA CREATED THE REOPENING PHASES, THE D CP USED THOSE GUIDELINES ALONG WITH THE CDC AND GEORGIA'S DEPARTMENT OF HEALTH GUIDELINES TO PREPARE FOR SUMMER QUARTER 2020. THIS RESULTED IN ARRANGING THE DCP LABORATORY CLASSROO MS FOR ON GROUND INSTRUCTION WHILE CONTINUING TO KEEP LECTURE INSTRUCTION REMOTE. EVERY CO URSE IN THE CURRICULUM WAS OFF

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	ERED IN A REMOTE FORMAT AND ALL LAB COURSES THAT WERE OFFERED ON CAMPUS HAD A REMOTE OPTIO N FOR STUDENTS WHO WERE UNABLE TO BE ON CAMPUS. STUDENTS WERE PROVIDED THE FLEXIBILITY TO MOVE EFFICIENTLY AND EFFECTIVELY FROM ON GROUND TO REMOTE LABS BASED ON THEIR PREFERENCE. ACADEMIC POLICY REVIEW AND REVISION: THE DCP CREATED A NEW POLICY, ENTITLED DOCTOR OF CHIR OPRACTIC PROGRAM 1ST TERM GPA REQUIREMENT, TO IDENTIFY STUDENTS WHO HAVE NOT MET SATISFACT ORY ACADEMIC PROGRESS WITH A GPA THAT HAS BEEN IDENTIFIED AS TOO LOW TO CONTINUE IN THE PR OGRAM. THE POLICY REQUIRES STUDENTS TO HAVE ACHIEVED A MINIMUM GPA AFTER FIRST QUARTER TO ENSURE THE STUDENT IS SERIOUS ABOUT THEIR STUDIES AND IS ABLE TO BE SUCCESSFUL BEYOND THE FIRST TERM OF STUDY. THE POLICY IS IN RESPONSE TO THE REVISED COUNCIL ON CHIROPRACTIC EDUC ATION STANDARDS POLICY 56 FOR A MINIMUM OVERALL COMPLETION RATE OF 70% AT 150% OF THE NORM AL TIME TO COMPLETE THE PROGRAM. THE COUNCIL CREATED AN EXCEPTION FOR MEETING THE POLICY F OR STUDENTS WHO ARE UNABLE TO PROGRESS PAST THEIR FIRST TERM OF ENROLLMENT, THESE STUDENTS ARE NOT COUNTED IN THE 70% COMPLETION RATE REQUIREMENT. TECHNIQUE LAB OF THE FUTURE: THE DCP CREATED A TECHNIQUE LAB THAT ENHANCED THE WAY STUDENTS LEARN HOW TO ADJUST. THIS LAB I S CALLED THE LIFE UNIVERSITY TECHNIQUE LAB OF THE FUTURE. THIS LAB CONSISTS OF 12 SIMULATE D PALPATION ADJUSTMENT TRAINERS (PAT). PAT IS AN ANATOMICALLY ACCURATE, 3-D PRINTED AXIAL SKELETON COATED IN REALISTIC SILICONE SKIN & MUSCLES. THERE ARE EMBEDDED PRESSURE SENSORS THAT MEASURE LOCATION OF CONTACT ON THE MANNEQUIN. INTERNAL CONTROLS CREATE INTERSEGMENTAL FIXATION AT SPECIFIC SPINAL REGIONS. PAT HELP STUDENTS LEARN TO LOCATE VERTEBRAL LANDMARK S BY PALPATION, FIND RESTRICTED MOTION AND PERFORM ADJUSTMENTS WITH CONTROLLED AMOUNTS OF FORCE AND SPEED, AND ALONG A SPECIFIC VECTOR. PAT ALLOWS STUDENTS TO RECEIVE IMMEDIATE, OB JECTIVE FEEDBACK ABOUT THE "WHERE, HOW HARD, HOW FAST AND IN WHICH DIRECTION" PART OF ADJU STING BEFORE THEY MOVE TO RENDERING CARE TO OUR PATIENT POPULATION. PAT IS CURRENTLY BEING USED IN CHIROPRACTIC TECHNIQUE COURSES IN THE FIRST SEVEN QUARTERS. STUDENTS CAN ALSO USE PAT DURING OPEN LAB TIMES TO HONE SKILLS IN ANY TECHNIQUE. COLLEGE OF CHIROPRACTIC CLINIC SYSTEM THE MISSION OF THE LIFE UNIVERSITY CLINIC SYSTEM IS TO IMPROVE THE HEALTH AND WELL BEING OF PEOPLE IN THE COMMUNITIES WE SERVE BY PROVIDING CHIROPRACTIC CARE AND OTHER HEALT H SERVICES, CENTERED ON THE VERTEBRAL SUBLUXATION COMPLEX. WE WILL MAINTAIN EXCELLENCE IN THE EDUCATIONAL STANDARDS OF OUR TEACHING CLINICS AND ENCOURAGE ALL CONSTITUENTS OF OUR CL INICS TO ACTIVELY PARTICIPATE IN THEIR OWN HEALTH AND WELLNESS CARE, AND TO ACTIVELY PARTI CIPATE IN HEALTH AND WELLNESS PROGRAMS THAT REACH OUT TO OTHERS IN OUR COMMUNITIES. CLINIC AL OPERATIONS INCORPORATE A VARIETY OF CHIROPRACTIC SERVICES PROVIDED TO THE GENERAL PUBLI C INCLUSIVE OF COMPLEMENTARY SERVICES PROVIDED TO A RANGE OF SPECIAL POPULATIONS. THE CLIN IC SYSTEM IS COMPOSED OF SEVER

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	AL TYPES OF CLINICAL EXPERIENCES. THE CLINICAL EDUCATION AND PATIENT CARE DELIVERY ARE STR ATIFIED INTO THREE LEVELS. THE EDUCATIONAL GOALS AND OBJECTIVES ARE CLEARLY SPELLED OUT FO R EACH LEVEL, AND ASSESSMENT TOOLS DEVELOPED TO ENSURE THAT APPROPRIATE COMPETENCIES ARE M EASURED, AND OUTCOMES UTILIZED TO IMPROVE THE CLINICAL PROGRAM. LEVEL I EXPERIENCE: THE LE VEL I CLINIC EXPERIENCE INCLUDES QUARTERS ONE THROUGH NINE AND IS WHERE BASIC COMPETENCIES ARE DEVELOPING IN AN ENVIRONMENT WHERE THERE IS CLOSE FACULTY SUPERVISION AND MENTORSHIP. THE MAJORITY OF PATIENTS BEING CARED FOR AT LEVEL I CLINIC ARE NOT EXPECTED TO PRESENT WI TH COMPLEX CASE PRESENTATIONS. LEVEL I CLINIC: THE CAMPUS CENTER FOR HEALTH AND OPTIMUM PE RFORMANCE PROVIDES HEALTH CARE SERVICES FOR THE LIFE UNIVERSITY STUDENT COMMUNITY AND HAS PROVIDED CARE FOR OVER 30,000 PATIENT VISITS AT NO CHARGE TO THE PATIENTS. THE CAMPUS CENT ER FOR HEALTH AND OPTIMUM PERFORMANCE 1269 BARCLAY CIRCLE MARIETTA, GA 30060 THE CENTER FO R HEALTH AND OPTIMUM PERFORMANCE 1415 BARCLAY CIRCLE MARIETTA, GA 30060 LEVEL II EXPERIENC E: THE LEVEL II CLINIC EXPERIENCE INCLUDES QUARTERS TEN THROUGH TWELVE. STUDENTS CONTINUE TO DEVELOP COMPETENCY AND CRITICAL THINKING SKILLS, AND ALSO FOCUS ON DEVELOPING COMPETENC Y IN PATIENT MANAGEMENT. ALTHOUGH COMPETENCY DEVELOPMENT CONTINUES, THE STUDENT NOW HAS AC CESS TO A LARGER VOLUME AND VARIETY OF PATIENTS WITH A RANGE OF CONDITIONS. LEVEL II CLINI C: THE CENTER FOR HEALTH AND OPTIMUM PERFORMANCE PROVIDES HEALTH CARE SERVICES TO THE GENE RAL PUBLIC IN A FEE-FOR-SERVICE ENVIRONMENT. THE OUTPATIENT FACILITY PROVIDED CARE FOR ALM OST 58,000 PATIENT VISITS WITH 40% OF THE CARE PROVIDED AT NO CHARGE TO THE PATIENTS. LEVE L III EXPERIENCES: LEVEL III CLINIC ENCOMPASSES THE FINAL QUARTERS OF THE CLINICAL EDUCATI ON PROGRAM. IN LEVEL III THE STUDENT EXPERIENCES INTEGRATION INTO BROADER HEALTH CARE ENVI RONMENTS. THESE EXPERIENCES ARE PROVIDED THROUGH A VARIETY OF PROGRAMS; THESE PROGRAMS MAY INCLUDE FIELD DOCTORS OFFICE EXPERIENCES, INTERNATIONAL SATELLITE CLINICS, AND/OR SPORTIN G EVENTS. ALL OFF CAMPUS CLINICAL EDUCATION EXPERIENCES TAKE PLACE AT SITES THAT HAVE AGRE EMENTS AND/OR SIGNED CONTRACTS WITH THE UNIVERSITY. LIFE UNIVERSITY ALSO OWNS AND/OR OPERA TES TWO COMMUNITY OUTREACH CLINICS IN THE METRO ATLANTA AREA THAT SERVE SPECIAL NEEDS POPU LATIONS. LEVEL III CLINICS: THERE ARE CURRENTLY THREE PROGRAMS OPERATING UNDER THE LEVEL I II PROGRAMS; THEY ARE OUTREACH, FIELD PRACTICE, AND INTERNATIONAL CLINICS. OUTREACH: THE O UTREACH CLINICS PROVIDE HEALTH CARE SERVICES TO SPECIAL NEEDS POPULATIONS IN THE METRO ATL ANTA AREA AND PROVIDES PATIENT VISITS AT NO CHARGE. OUTREACH CLINIC PROGRAM COMMUNITY OUTR EACH CLINIC - THE EXTENSION 1507 CHURCH STREET MARIETTA, GA 30060

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Return Reference	Explanation
CLINIC PROGRAM ACTIVITIES	IN RESPONSE TO THE COVID-19 PANDEMIC, ON MARCH 15, 2020 LIFE UNIVERSITY CLINICS IMPLEMENTED PATIENT AND EMPLOYEE SAFETY PROCEDURE AND PRACTICES, WHICH WERE BASED ON THE RECOMMENDATIONS FROM THE CENTER FOR DISEASE CONTROL (CDC), WORLD HEALTH ORGANIZATION (WHO), AND THE GEORGIA DEPARTMENT OF PUBLIC HEALTH (GDPH). THE CLINICS IMPLEMENTED SCREENING THOUGH QUESTIONNAIRE AND TEMPERATURE CHECK, MASKING/FACE COVERING FOR EMPLOYEES AND PATIENTS, SOCIAL DISTANCING, AND AROUND THE CLOCK SANITIZING PRACTICES AT THE CLINIC FACILITIES. ON MARCH 17, 2020, AS THE LIFE UNIVERSITY CAMPUS SHUT DOWN FOR STUDENTS, THE CENTER FOR HEALTH AND OPTIMUM PERFORMANCE (C-HOP) MAINTAINED OPERATIONS FOR THE COMMUNITY. THE DOCTORS DIRECTLY PROVIDED CARE FOR THEIR PATIENTS, WHILE CLINIC STAFF-MAINTAINED SUPPORT OPERATIONS. DURING COVID-19, TO HELP MAINTAIN SAFETY AND MANAGE RESOURCES, THE OUTREACH PATIENTS WERE DIRECTED TO THE C-HOP FACILITY FOR CARE, AS THE COMMUNITY OUTREACH EXTENSION WAS SHUT DOWN FOR SERVICES. DURING THE PERIOD OF CAMPUS SHUTDOWN, THE INTERNS WERE ABLE TO OBTAIN THE NEEDED TRAINING THROUGH A REMOTE LEARNING ENVIRONMENT; PEAK PROGRAM MAINTAINED NORMAL OPERATIONS DURING THE CAMPUS SHUTDOWN. BEGINNING IN THE SUMMER OF 2020, INTERNS WERE ALLOWED BACK TO CLINICS TO PARTICIPATE WITH PATIENT CARE ACTIVITIES AND OBTAIN VALUABLE CLINICAL EDUCATION AT CC-HOP AND C-HOP. THE INTERNS AND EMPLOYEES WERE INSTRUCTED TO FOLLOW THE COVID-19 PROCEDURES OUTLINED IN THE LIFE UNIVERSITY RETURN THE CAMPUS PLAN. THE CLINIC ADMINISTRATION MONITORS LIFE U COVID-19 STATUS AT LIFE U WEBSITE, AND INFORMATION SHARED BY CDC, WHO, AND GDPH. THE OUTREACH EXTENSION HAS REMAINED CLOSED FOR PATIENT CARE DURING THE SUMMER 2020 PERIOD. CLINIC ADMINISTRATION IS PLANNING TO RESTART OPERATIONS AT OUTREACH EXTENSION CLINIC, ONCE THE FACILITY IS READY FOR OPERATIONS AFTER COVID-19 ENDS. BEGINNING SUMMER 2020, LIFE UNIVERSITY ADMINISTRATION WAS RESTRUCTURED TO INCLUDE A DIRECTOR OF CLINICS MANAGING PATIENT CARE ACTIVITIES, PATIENT SAFETY, AND PROVIDER MANAGEMENT, SERVING AS CHIEF OF STAFF. ASSISTANT DIRECTOR OF CLINICS MANAGES THE FUNCTIONAL KINESIOLOGY AND RADIOLOGY DEPARTMENTS, AND DURABLE GOODS AND SUPPLEMENT SALES. THE CLINIC DIRECTOR MANAGES THE CC-HOP FACILITY AND THE OUTREACH PROGRAM. DIRECTOR OF CLINIC BUSINESS MANAGES SUPPORT STAFF OPERATIONS, BUDGET, REPORTING, BUSINESS OPERATIONS, AND PAYER RELATIONS. DIRECTOR OF QUALITY ASSURANCE AND QUALITY IMPROVEMENT SERVES TO MANAGE THE AMBUQUAL SYSTEM, INTERNAL RECORD MONITORING PROGRAM, AND SERVES AS THE HIPAA PRIVACY OFFICER. DIRECTOR OF CLINIC MARKETING IS IN CHARGE OF CLINIC BRANDING, ADVERTISING, AND PROMOTION EFFORTS. PEAK PROGRAM DIRECTOR MANAGES THE LEVEL III PROGRAM. EXECUTIVE DIRECTOR OF CLINICAL OPERATIONS MANAGES OVERALL CLINICAL OPERATIONS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINEs 4B, 4C & 4D	COLLEGE OF GRADUATE AND UNDERGRADUATE STUDIES MISSION: THE MISSION OF THE LIFE UNIVERSITY COLLEGE OF GRADUATE AND UNDERGRADUATE STUDIES IS TO EMPOWER STUDENTS TO ACHIEVE SUCCESSFUL CAREERS AND MEANINGFUL LIVES, BASED ON A VITALISTIC PHILOSOPHY THAT PROMOTES OPTIMUM PERF ORMANCE AND TRANSFORMATIONAL LEADERSHIP, TO PRODUCE A POSITIVE IMPACT IN A DYNAMIC WORLD. LIFE ACADEMIC MASTER PLAN (LAMP) PROCESS WAS COMPLETED WITH RECOMMENDATIONS; THE LIFE U BO ARD APPROVED LAMP AS PART OF THE 2040 STRATEGIC PLAN. PROFESSIONAL TUTORING IN ENGLISH AND READING ESTABLISHED FOR CGUS WITH THE HIRING OF FT FACULTY MEMBER FORMATION OF THE ACADEM IC LEARNING CENTER IS BEGINNING AND A MATH/SCIENCE TUTOR. THE GARDNER PROJECT HAS MOVED IN TO THE FINAL PHASE WITH AN ON-CAMPUS RETREAT. DATA REGARDING UG STUDENTS HAS BEEN PROVIDED TO THE GARDNER INSTITUTE AND THEY HAVE COMPILED FEEDBACK THAT IS BEING REVIEWED. THE OUTC OME OF THE RETREAT WAS IDENTIFICATION OF MULTIPLE PROJECTS AIMED AT INCREASING RETENTION A T THE UG LEVEL, WITH A FOCUS ON FRESHMEN AND SOPHOMORE STUDENTS. RECOMMENDATIONS FROM THE CGUS AND GARDNER INSTITUTE WERE PROVIDED IN THE DEVELOPMENT OF THE UNIVERSITY'S QUALITY EN HANCEMENT PLAN (QEP) FOR REGIONAL ACCREDITATION REQUIREMENTS. THE UNDERGRADUATE GENERAL ED UCATION CORE CURRICULUM HAS BEEN REVISED AND APPROVED. THE GENERAL EDUCATION CORE INCORPOR ATES ALL EIGHT CORE PROFICIENCIES AND HAS ADDED A SERVICE-LEARNING COMPONENT TO SUPPORT SL P. COLLEGE OF ONLINE EDUCATION THE MISSION OF LIFE UNIVERSITY'S COLLEGE OF ONLINE EDUCATIO N IS TO PROVIDE A HIGH-QUALITY GLOBAL ONLINE EDUCATIONAL EXPERIENCE, BASED ON A VITALISTIC PHILOSOPHY, THAT MAXIMIZES EACH STUDENT'S INNATE POTENTIAL TO PURSUE THEIR GOALS AND ASSU ME ROLES IN LEADERSHIP AND THE WORKPLACE THROUGH THE APPLICATION OF INTEGRITY AND PRINCIPL ES OF LASTING PURPOSE. CENTER FOR EXCELLENCE IN TEACHING AND LEARNING THE CENTER FOR EXCEL LENCE IN TEACHING AND LEARNING (CETL) SUPPORTED THE INSTITUTION'S RAPID TRANSITION TO REMO TE INSTRUCTION BY DEVELOPING AND PROVIDING RESOURCES, TRAINING MODULES, AND WORKSHOPS FOR FACULTY. CETL STAFF CONDUCT OVER 80 WORKSHOPS AND DROP-IN SESSIONS DURING THE INITIAL WEEK S OF THE TRANSITION AND HAVE CONDUCTED OVER 500 CONSULTATIONS WITH FACULTY MEMBERS SINCE M ARCH. CETL STAFF OVERSAW A RENEWED INITIATIVE AIMED AT TRANSITIONING LIFE FACULTY MEMBERS TO THE USE OF MASTER COURSE TEMPLATES IN BLACKBOARD. STAFF DELIVERED WORKSHOPS, CREATED CO URSE SHELLS, CONDUCTED ONE-ON-ONE MEETINGS, AND PROVIDED NUMEROUS DIGITAL RESOURCES. STAFF TRANSITIONED OSRSA RESPONSIBILITIES TO THE CETL IN 2020, INCLUDING FUNDED PROJECTS, RISE SCHOLARSHIPS, STUDENT TRAVEL AWARDS, AND RESEARCH AND SCHOLARLY ACTIVITY AWARDS. AS PART O F THE TRANSITION, STAFF REFINED PROCESSES AND BEGAN PROVIDING SUPPORT TO THE IRB COMMITTEE . THE DIRECTOR OF THE CETL MANAGED DEVELOPMENT OF THE INSTITUTION'S QUALITY ENHANCEMENT PL AN, ENHANCE, ENGAGE, EXCEL: CHANGING THE RETENTION PARADIGM AT LIFE UNIVERSITY. THIS PLAN IS DESIGNED TO ENGAGE STUDENTS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINEs 4B, 4C & 4D	IN CO-CURRICULAR AND ACADEMIC RESOURCES TO INCREASE RETENTION AND COMPLETION RATES. CETL STAFF SUPPORTED THE LIFE FLEX IMPLEMENTATION THROUGH A VARIETY OF ACTIVITIES. STAFF RESEAR CHED AND IDENTIFIED BEST PRACTICES RELATED TO LIFE FLEX AND DEVELOPED RESOURCES AND TRAINI NG PROGRAMS TO SUPPORT FACULTY DURING THE LIFE FLEX PILOT AND THE PLANNED CAMPUS-WIDE ROLL OUT IN 2021. AS PART OF ITS WORK, STAFF DEVELOPED A COMPREHENSIVE TRAINING PROGRAM THAT WI LL BE MADE AVAILABLE TO ALL LIFE U FACULTY IN THE WINTER QUARTER.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	Review of Form 990 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.

990 Schedule O, Supplemental Information

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

990 Schedule O, Supplemental Information

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

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	Documents Available to the Public 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.

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
LIFE UNIVERSITY INC

Employer identification number
58-1216007

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No
(1) Life Accelerator Holdings Inc 1269 Barclay Circle SE Marietta, GA 30060 83-1896074	Healthcare	GA	Life University	C Corp	0	0	100.000 %	Yes	

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

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

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

(a) Name of related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII **Supplemental Information**

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

Return Reference	Explanation