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Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-0047

2007

Open to Public Inspection

A For the 2007 calendar year, or tax year beginning **JUL 1, 2007** and ending **JUN 30, 2008**

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Termination ☒ Amended return ☐ Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization SUMMIT CHRISTIAN COLLEGE		D Employer identification number 47-6025325
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite		E Telephone number
		2025 21ST STREET		308-632-6933
		City or town, state or country, and ZIP + 4		F Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) ▶
		GERING, NE 69341		

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

G Website: ▶ **N/A**

J Organization type (check only one) ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527

K Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **1180951.**

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates ▶ **N/A**

H(c) Are all affiliates included? **N/A** ☐ Yes ☐ No (If "No," attach a list)

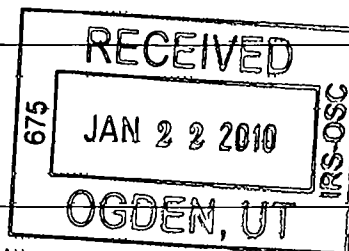
H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Group Exemption Number ▶ **N/A**

M Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1 Contributions, gifts, grants, and similar amounts received				
	a Contributions to donor advised funds	1a			
	b Direct public support (not included on line 1a)	1b		377583.	
	c Indirect public support (not included on line 1a)	1c		300000.	
	d Government contributions (grants) (not included on line 1a)	1d			
	e Total (add lines 1a through 1d) (cash \$ 677583. noncash \$)		1e		677583.
	2 Program service revenue including government fees and contracts (from Part VII, line 93)		2		120297.
	3 Membership dues and assessments		3		
	4 Interest on savings and temporary cash investments		4		3659.
	5 Dividends and interest from securities		5		1166.
	6 a Gross rents SEE STATEMENT 1	6a		2044.	
	b Less: rental expenses SEE STATEMENT 2	6b		21479.	
c Net rental income or (loss) Subtract line 6b from line 6a		6c		-19435.	
7 Other investment income (describe ▶)		7			
Revenue	8 a Gross amount from sales of assets other than inventory	(A) Securities	8a	272222.	
	b Less: cost or other basis and sales expenses		8b	101329.	
	c Gain or (loss) (attach schedule)		8c	170893.	
	d Net gain or (loss) Combine line 8c, columns (A) and (B)				
	9 Special events and activities (attach schedule). If any amount is from gaming, check here ☐		STMT 3		8d
	a Gross revenue (not including \$ 0. of contributions reported on line 1b)	9a		66592.	
	b Less: direct expenses other than fundraising expenses	9b		31752.	
	c Net income or (loss) from special events. Subtract line 9b from line 9a		SEE STATEMENT 4		9c
	10 a Gross sales of inventory, less returns and allowances	10a		1661.	
	b Less: cost of goods sold	10b		3288.	
	c Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a		STMT 5		10c
	11 Other revenue (from Part VII, line 103)		11		35727.
12 Total revenue Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11		12		1023103.	
Expenses	13 Program services (from line 44, column (B))		13		368539.
	14 Management and general (from line 44, column (C))		14		219347.
	15 Fundraising (from line 44, column (D))		15		26476.
	16 Payments to affiliates (attach schedule)		16		
	17 Total expenses Add lines 16 and 44, column (A)		17		614362.
	18 Excess or (deficit) for the year Subtract line 17 from line 12		18		408741.
	19 Net assets or fund balances at beginning of year (from line 73, column (A))		19		279615.
	20 Other changes in net assets or fund balances (attach explanation)		20		0.
	21 Net assets or fund balances at end of year Combine lines 18, 19 and 20		21		688356.



9117-20 17

SCANNED JAN 28 2010

SCANNED FEB 05 2010

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> . noncash \$ <u>0</u> . If this amount includes foreign grants, check here ☐ 22a				
22b Other grants and allocations (attach schedule) (cash \$ <u>0</u> . noncash \$ <u>0</u> . If this amount includes foreign grants, check here ☐ 22b				
23 Specific assistance to individuals (attach schedule) 23				
24 Benefits paid to or for members (attach schedule) STATEMENT 7 24	13201.	13201.		
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A 25a	115587.	0.	101432.	14155.
b Compensation of former officers, directors, key employees, etc. listed in Part V-B 25b	0.	0.	0.	0.
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 25c				
26 Salaries and wages of employees not included on lines 25a, b, and c 26	264995.	187716.	71748.	5531.
27 Pension plan contributions not included on lines 25a, b, and c 27	5400.		5400.	
28 Employee benefits not included on lines 25a - 27 28	1437.	261.	1176.	
29 Payroll taxes 29				
30 Professional fundraising fees 30				
31 Accounting fees 31				
32 Legal fees 32				
33 Supplies 33	9195.	5321.	2325.	1549.
34 Telephone 34	6362.	1209.	3881.	1272.
35 Postage and shipping 35	6994.	3147.	2658.	1189.
36 Occupancy 36	45221.	36384.	8837.	
37 Equipment rental and maintenance 37	4225.	2197.	1690.	338.
38 Printing and publications 38	8053.	5799.	1611.	643.
39 Travel 39	12082.	6895.	4788.	399.
40 Conferences, conventions, and meetings 40	4435.	4435.		
41 Interest 41	22675.	22675.		
42 Depreciation, depletion, etc (attach schedule) 42	11170.	11170.		
43 Other expenses not covered above (itemize)				
a 43a				
b 43b				
c 43c				
d 43d				
e 43e				
f 43f				
g SEE STATEMENT 6 43g	83330.	68129.	13801.	1400.
44 Total functional expenses Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15) 44	614362.	368539.	219347.	26476.

Joint Costs. Check ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

Yes ☐ No ☒If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A ; (ii) the amount allocated to Program services \$ N/A ;(iii) the amount allocated to Management and general \$ N/A ; and (iv) the amount allocated to Fundraising \$ N/A

Part III Statement of Program Service Accomplishments (See the instructions)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ►	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
POST SECONDARY EDUCATION	
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	
a CONSTRUCTION EXPENSES ARE THE EXPENSES TO RECONSTRUCT OUR NEW CAMPUS TO FIT THE NEEDS TO FULLFILL OUR PURPOSE OF POST SECONDARY EDUCATION	
(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐	8765.
b SALARY EXPENSES ARE WAGES PAID TO PROFESSORS, INSTRUCTORS AND STUDENT RECRUITER	
(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐	187716.
c OCCUPANCY IS FOR OUR DORMITORIES THAT ARE PROVIDED AS AN ON-CAMPUS HOUSING FOR STUDENTS. OUR ADMINISTRATION BUILDING IS IN THE SAME FACILITY	
(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐	36384.
d INSTRUCTION IS THE COST FOR CLASSROOM AND FACULTY TRAINING. ACADEMIC SUPPORT IS OUR EXPENSES TOWARD ACCREDITATION.	
(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐	135674.
e Other program services (attach schedule)	
(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ►	368539.

Form 990 (2007)

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year	(B) End of year
Assets	45 Cash - non-interest-bearing	5482.	45 3390.
	46 Savings and temporary cash investments	78024.	46 1227.
	47 a Accounts receivable	47a 1094.	
	b Less allowance for doubtful accounts	47b	47c 1094.
	48 a Pledges receivable	48a	
	b Less allowance for doubtful accounts	48b	48c
	49 Grants receivable		49
	50 a Receivables from current and former officers, directors, trustees, and key employees		50a
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		50b
	51 a Other notes and loans receivable	51a	
	b Less allowance for doubtful accounts	51b	51c
	52 Inventories for sale or use		52
	53 Prepaid expenses and deferred charges		53 1180.
	54 a Investments - publicly traded securities STMT 8 ☒ Cost ☐ FMV	91025.	54a 61946.
	b Investments - other securities ☐ Cost ☐ FMV		54b
	55 a Investments - land, buildings, and equipment basis	55a 15500.	
	b Less accumulated depreciation	55b 15500.	55c 127735.
	56 Investments - other	0.	56 0.
57 a Land, buildings, and equipment basis	57a 695947.		
b Less accumulated depreciation	57b 55401.	57c 222890.	
58 Other assets, including program-related investments (describe ► STUDENT LIBRARY)	0.	58 300000.	
59 Total assets (must equal line 74) Add lines 45 through 58	536953.	59 1009383.	
Liabilities	60 Accounts payable and accrued expenses	28774.	60 11283.
	61 Grants payable		61
	62 Deferred revenue		62 3341.
	63 Loans from officers, directors, trustees, and key employees		63
	64 a Tax-exempt bond liabilities		64a
	b Mortgages and other notes payable	225000.	64b 301925.
	65 Other liabilities (describe ► DORM & KEY DEPOSITS)	3564.	65 4479.
66 Total liabilities. Add lines 60 through 65	257338.	66 321028.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☐ and complete lines 67 through 69 and lines 73 and 74		
	67 Unrestricted		67
	68 Temporarily restricted		68
	69 Permanently restricted		69
	Organizations that do not follow SFAS 117, check here ☒ and complete lines 70 through 74		
	70 Capital stock, trust principal, or current funds	0.	70 0.
	71 Paid-in or capital surplus, or land, building, and equipment fund	0.	71 0.
	72 Retained earnings, endowment, accumulated income, or other funds	0.	72 408741.
	73 Total net assets or fund balances Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	279615.	73 688356.
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	536953.	74 1009383.	

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements		a	N/A
b	Amounts included on line a but not on Part I, line 12			
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify) _____	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	
d	Amounts included on Part I, line 12, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify) _____	d2		
	Add lines d1 and d2		d	
e	Total revenue (Part I, line 12) Add lines c and d		e	

Part IV-B		Reconciliation of Expenses per Audited Financial Statements With Expenses per Return	
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a	Total expenses and losses per audited financial statements		a	N/A
b	Amounts included on line a but not on Part I, line 17			
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify) _____	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	
d	Amounts included on Part I, line 17, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify) _____	d2		
	Add lines d1 and d2		d	
e	Total expenses (Part I, line 17) Add lines c and d		e	

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions)

[illegible]

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued) **Yes No**

75 a	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ▶ <u>12</u>			
b	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) SEE STATEMENT 10	75b	X	
c	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization "	75c		X
If "Yes," attach a statement that includes the information described in the instructions				
d	Does the organization have a written conflict of interest policy?	75d	X	

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
NONE				

Part VI Other Information (See the instructions) **Yes No**

76	Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a		X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A	78b		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a		X
b	If "Yes," enter the name of the organization <u>N/A</u> and check whether it is ☐ exempt or ☐ nonexempt			
81 a	Enter direct and indirect political expenditures (See line 81 instructions)	81a		0.
b	Did the organization file Form 1120-POL for this year?	81b		X

Part VI Other Information (continued)

		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)		
	82b N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?		
	N/A		
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	N/A		
85 a	501(c)(4), (5), or (6) Were substantially all dues nondeductible by members?		
	N/A		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
	N/A		
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
c	Dues, assessments, and similar amounts from members		
	85c N/A		
d	Section 162(e) lobbying and political expenditures		
	85d N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
	85e N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
	85f N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
	N/A		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
	N/A		
86	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12		
	86a N/A		
b	Gross receipts, included on line 12, for public use of club facilities		
	86b N/A		
87	501(c)(12) organizations Enter a Gross income from members or shareholders		
	87a N/A		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
	87b N/A		
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
89 a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 0.; section 4912 0.; section 4955 0.		
b	501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
	0.		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		
	0.		
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
f	All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
	89g		
90 a	List the states with which a copy of this return is filed NE		
b	Number of employees employed in the pay period that includes March 12, 2007	90b	19
91 a	The books are in care of SONYA WHALEY Telephone no 308-632-6933 Located at 2025 21ST STREET, GERING, NE ZIP + 4 69341		
b	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)? If "Yes," enter the name of the foreign country N/A See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts	91b	X

Part VI Other information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91c

X

If "Yes," enter the name of the foreign country **N/A**

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here

and enter the amount of tax-exempt interest received or accrued during the tax year

92

N/A

Part VII Analysis of Income-Producing Activities (See the instructions)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue					
a POST SECONDARY EDUCATION					120297.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	3659.	
96 Dividends and interest from securities			14	1166.	
97 Net rental income or (loss) from real estate					
a debt-financed property					-19435.
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					170893.
101 Net income or (loss) from special events					34840.
102 Gross profit or (loss) from sales of inventory					-1627.
103 Other revenue					
a INSURANCE INCOME				596.	
b MISCELLANEOUS INCOME				30380.	
c INVESTING IN THE VISION				100.	
d ACCREDITATION				4651.	
e					
104 Subtotal (add columns (B), (D), and (E))		0.		40552.	304968.
105 Total (add line 104, columns (B), (D), and (E))					345520.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93A	TUITION IS COLLECTED TO MEET INSTRUCTIONAL EXPENSES INCLUDING PAYROLL
93B	DORM RENT & FEES ARE COLLECTED TO COVER ON CAMPUS HOUSING EXPENSES
93C	FEES ARE COLLECTED FROM STUDENTS TO PURCHASE SUPPLIES & MEET EXPENSES FOR STUDENT ACTIVITIES, LIBRARY & COMPUTERS

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes☒ No

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

☐ Yes☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13) **N/A**

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

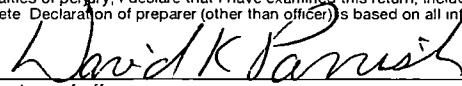
Yes	No

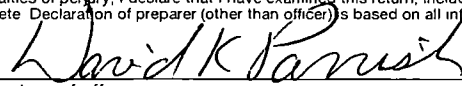
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

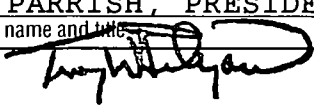
Yes	No

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.

Please Sign Here:  Date: 1/13/2010

Signature of officer:  Date: 1/13/2010

Type or print name and title: DAVID PARRISH, PRESIDENT

Paid Preparer's Use Only: Preparer's signature:  Date: 12-28-09 Check if self-employed: ☐ Preparer's SSN or PTIN (See Gen. Inst. X):

Firm's name (or yours if self-employed), address, and ZIP + 4: FRED A. LOCKWOOD & CO., P.C.
1110 CIRCLE DRIVE, SUITE 100
SCOTTSBLUFF, NE 69361

EIN: Phone no: 308-632-6570

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information-(See separate instructions.)

► **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No. 1545-0047

2007

Name of the organization SUMMIT CHRISTIAN COLLEGE	Employer identification number 47 6025325
---	---

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000	0			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services	0	

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services	0	

Part III **Statements About Activities** (See page 2 of the instructions.)**Yes No**

- 1** During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)

1 **X**

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

- 2** During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

a Sale, exchange, or leasing of property?

2a **X**

b Lending of money or other extension of credit?

2b **X**

c Furnishing of goods, services, or facilities?

2c **X**

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

2d **X**

e Transfer of any part of its income or assets?

2e **X**

- 3 a** Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)

3a **X**

b Did the organization have a section 403(b) annuity plan for its employees?

3b **X**

c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement

3c **X**

d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?

3d **X**

- 4 a** Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g

4a **X**

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

N/A

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

N/A

d Enter the total number of donor advised funds owned at the end of the tax year

► **N/A**

e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year

► **N/A**

f Enter the total number of separate funds or accounts owned at the end of the year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts

► **0.**

g Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year

► **0.**

Part IV Reason for Non-Private Foundation Status (See pages 4 through 8 of the instructions.)I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☒ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ► _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:
☐ Type I ☐ Type II ☐ Type III-Functionally Integrated ☐ Type III-Other

Provide the following information about the supported organizations. (See page 8 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total ►					

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 8 of the instructions.)

Part IV-A **Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.** **N/A**
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	0.	0.	0.	0.	0.
24 Line 23 minus line 17					
25 Enter 1% of line 23					

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24	26a	N/A
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts	26b	N/A
c Total support for section 509(a)(1) test: Enter line 24, column (e)	26c	N/A
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____	26d	N/A
e Public support (line 26c minus line 26d total)	26e	N/A
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	26f	N/A %

27 Organizations described on line 12 a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:				
(2006)	(2005)	(2004)	(2003)	
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:				
(2006)	(2005)	(2004)	(2003)	
c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____				27c N/A
d Add Line 27a total _____ and line 27b total _____				27d N/A
e Public support (line 27c total minus line 27d total)				27e N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)	27f	N/A		
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))				27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))				27h N/A %

28 Unusual Grants. For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V . Private School Questionnaire (See page 9 of the instructions.)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 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?	29 X	
30 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?	30 X	
31 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, attach a separate statement)	31 X	
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c X	
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)	32d X	
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	33a	X
b Admissions policies?	33b	X
c Employment of faculty or administrative staff?	33c	X
d Scholarships or other financial assistance?	33d	X
e Educational policies?	33e	X
f Use of facilities?	33f	X
g Athletic programs?	33g	X
h Other extracurricular activities?	33h	X
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34 a Does the organization receive any financial aid or assistance from a governmental agency?	34a	X
b Has the organization's right to such aid ever been revoked or suspended?	34b	X
If you answered "Yes" to either 34a or b, please explain using an attached statement		
35 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," attach an explanation	35 X	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 11 of the instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)**N/A**Check **a** ☐ if the organization belongs to an affiliated group Check **b** ☐ if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for all electing organizations												
		N/A													
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36													
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37													
38	Total lobbying expenditures (add lines 36 and 37)	38													
39	Other exempt purpose expenditures	39													
40	Total exempt purpose expenditures (add lines 38 and 39)	40													
41	Lobbying nontaxable amount. Enter the amount from the following table - <table border="0"> <tr> <td>If the amount on line 40 is -</td> <td>The lobbying nontaxable amount is -</td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </table>	If the amount on line 40 is -	The lobbying nontaxable amount is -	Not over \$500,000	20% of the amount on line 40	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000	41	
If the amount on line 40 is -	The lobbying nontaxable amount is -														
Not over \$500,000	20% of the amount on line 40														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
42	Grassroots nontaxable amount (enter 25% of line 41)	42													
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43													
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44													

Caution If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 13 of the instructions.)

Calendar year (or fiscal year beginning in) ►	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 14 of the instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of.

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h)

Yes	No	Amount
		0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Schedule A (Form 990 or 990-EZ) 2007

FORM 990	RENTAL INCOME	STATEMENT	1
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<u>KIND AND LOCATION OF PROPERTY</u>	<u>ACTIVITY NUMBER</u>	<u>GROSS RENTAL INCOME</u>
	1	2044.
TOTAL TO FORM 990, PART I, LINE 6A		2044.

FORM 990	RENTAL EXPENSES	STATEMENT	2
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<u>DESCRIPTION</u>	<u>ACTIVITY NUMBER</u>	<u>AMOUNT</u>	<u>TOTAL</u>
RENTAL EXPENSES		21479.	
- SUBTOTAL -	1		21479.
TOTAL TO FORM 990, PART I, LINE 6B			21479.

FORM 990 GAIN (LOSS) FROM SALE OF OTHER ASSETS STATEMENT 3

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
BUILDING, 1610 3RD AVENUE, SCOTTSBLUFF, NE	11/03/71	09/28/07	PURCHASED

NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
	76000.	12000.	4301.	12000.	71699.

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
BUILDING, 1611 3RD AVENUE, SCOTTSBLUFF, NE	07/01/98	11/01/08	PURCHASED

NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
	70622.	52691.	6292.	15673.	27312.

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
BUILDING, 305 EAST 16TH STREET, SCOTTSBLUFF, NE	09/03/58	01/17/08	PURCHASED

NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
	114000.	178000.	673.	138642.	73969.

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
1984 FORD BUS	07/01/00	11/01/07	PURCHASED

NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
	600.	3000.	0.	3000.	600.

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
PARKING LOT 202 EAST 16TH STREET, SCOTTSBLUFF, NE	09/03/58	01/17/08	PURCHASED

NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
	11000.	11000.	0.	0.	0.

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
ADANDONED OLD OBSOLETE EQUIPMENT		06/30/08	PURCHASED

NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
	0.	11544.	0.	8857.	-2687.
TO FM 990, PART I, LN 8	272222.	268235.	11266.	178172.	170893.

FORM 990 SPECIAL EVENTS AND ACTIVITIES STATEMENT 4

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME OR (LOSS)
PEACH FUNDRAISER	120.		120.	4190.	-4070.
LADIES DAY	1450.	0.	1450.	2382.	-932.
GOLF-A-THON	19596.		19596.	3367.	16229.
PRAISE BENEFIT INCOME	32515.		32515.	9172.	23343.
FALL FLING YOUTH RALLY	8243.	0.	8243.	7530.	713.
FISHERMAN'S CREW	4668.		4668.	5111.	-443.
TO FM 990, PART I, LINE 9	66592.		66592.	31752.	34840.

FORM 990

INCOME AND COST OF GOODS SOLD
INCLUDED ON PART I, LINE 10

STATEMENT 5

INCOME

1. GROSS RECEIPTS	1661	
2. RETURNS AND ALLOWANCES		
3. LINE 1 LESS LINE 2		1661
4. COST OF GOODS SOLD (LINE 13)	3288	
5. GROSS PROFIT (LINE 3 LESS LINE 4)		-1627

COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR		
7. MERCHANDISE PURCHASED		
8. COST OF LABOR		
9. MATERIALS AND SUPPLIES	3288	
10. OTHER COSTS		
11. ADD LINES 6 THROUGH 10		3288
12. INVENTORY AT END OF YEAR		
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12). .		3288

FORM 990	OTHER EXPENSES			STATEMENT	6
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING	
PUBLIC RELATIONS	4599.	4599.			
INSTRUCTION/ACADEMIC					
SUPPORT	45982.	45982.			
STUDENT					
SERVICES/LIBRARY	8783.	8783.			
EXECUTIVE/BUSINESS	13801.		13801.		
DEVELOPMENT	1400.			1400.	
CONSTRUCTION	8765.	8765.			
TOTAL TO FM 990, LN 43	83330.	68129.	13801.	1400.	

FORM 990	BENEFITS PAID TO OR FOR MEMBERS	STATEMENT	7
DESCRIPTION		AMOUNT	
BENEFITS PAID TO OR FOR MEMBERS IS HEALTH INSURANCE		13201.	
TOTAL TO FORM 990, PART II, LINE 24		13201.	

FORM 990	NON-GOVERNMENT SECURITIES			STATEMENT	8
SECURITY DESCRIPTION	COST/FMV	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	TOTAL NON-GOV'T SECURITIES
PUBLICLY TRADED SECURITIES	COST	61946.			61946.
TO FORM 990, LINE 54A, COL B		61946.			61946.

FORM 990 PART V-A - LIST OF CURRENT OFFICERS, DIRECTORS, STATEMENT 9
TRUSTEES AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
JASON HANSELMAN 11818 EAST 58TH AVENUE #F DENVER, CO	PRESIDENT 40.00	41630.	0.	7500.
GEORGE KERALIS 1419 AVENUE P SCOTTSBLUFF, NE	ACADEMIC DEAN 40.00	17586.	0.	6563.
TERRY WALKER 1500 WEST THORNTON PKWY #38 THORNTON, CO	ICL DIRECTOR 40.00	42308.	0.	0.
JEFF HOLLOWAY 1110 MOCKINGBIRD DRIVE SCOTTSBLUFF, NE	CHAIRMAN OF THE BOARD 1.00	0.	0.	0.
LARRY BERLIN 4323 S TROTTER ROAD CASPER, WY	VICE CHAIRMAN 1.00	0.	0.	0.
BRUCE RAMPELBERG PO BOX 2530 RAPID CITY, SD	SECRETARY 1.00	0.	0.	0.
ANDY PRYOR 1800 EAST 105TH PLACE NORTHGLENN, CO	TREASURER 1.00	0.	0.	0.
WES GUDAHLE PO BOX 1214 GLENROCK, WY	TRUSTEE 1.00	0.	0.	0.
ANGIE ARNOLD 1800 EAST 105TH PLACE NORTHGLENN, CO	TRUSTEE 1.00	0.	0.	0.
JUNE MCQUEEN 21602 CYPRESS LONGMONT, CO	TRUSTEE 1.00	0.	0.	0.
WILLIAM COOP 602 BLUFF STREET SCOTTSBLUFF, NE	TRUSTEE 1.00	0.	0.	0.

SUMMIT CHRISTIAN COLLEGE

47-6025325

KRIS MICKEY ..	TRUSTEE			
1501 AVENUE N	1.00	0.	0.	0.
SCOTTSBLUFF, NE				
CRAIG ROUSE	TRUSTEE			
2060 AMETHYST DRIVE	1.00	0.	0.	0.
LONGMONT, CO				
BRETT MILLER	TRUSTEE			
1676 MORNINGSTAR ROAD	1.00	0.	0.	0.
CHEYENNE, WY				
ANDY GUDAHLE	TRUSTEE			
1852 GLOYD DRIVE	1.00	0.	0.	0.
WHEATLAND, WY				
TOTALS INCLUDED ON FORM 990, PART V-A		101524.	0.	14063.

FORM 990

EXPLANATION OF RELATIONSHIP
PART V-A, LINE 75B

STATEMENT 10

INDIVIDUAL'S NAMETITLE OR ROLE

ANDY GUDAH

TRUSTEE

INDIVIDUAL'S NAMETITLE OR ROLE

WES GUDAH

TRUSTEE

EXPLANATION OF RELATIONSHIP

ANDY GUDAH AND WES GUDAH ARE FATHER AND SON RESPECTIVELY.