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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 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 **09/01, 2007, and ending 08/31/2008**

**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

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

10850 LOWELL AVE

City or town, state or country, and ZIP + 4

OVERLAND PARK, KS 66210

**D** Employer identification number

44-6000294

**E** Telephone number

(913) 234-0600

**F** Accounting method: ☐ Cash ☒ Accrual

☐ Other (specify) ▶

• 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 ▶ WWW.CLEVELANDCHIROPRACTIC.EDU**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

**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 ▶**H(c)** Are all affiliates included? (If "No," attach a list. See instructions.) ☐ Yes ☒ No**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No**I** Group Exemption Number ▶

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

**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 15,415,840.**Part I** Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions)

<b>1</b>	Contributions, gifts, grants, and similar amounts received					
<b>a</b>	Contributions to donor advised funds	1a				
<b>b</b>	Direct public support (not included on line 1a)	1b		1,183,363.		
<b>c</b>	Indirect public support (not included on line 1a)	1c				
<b>d</b>	Government contributions (grants) (not included on line 1a)	1d				
<b>e</b>	Total (add lines 1a through 1d) (cash \$ 1,183,363. noncash \$ 0.00)	1e			1,183,363.	
<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 10)	2			11,676,621.	
<b>3</b>	Membership dues and assessments	3				
<b>4</b>	Interest on savings and temporary cash investments	4				
<b>5</b>	Dividends and interest from securities	5			455,851.	
<b>6a</b>	Gross rents	6a		296,963.		
<b>b</b>	Less: rental expenses	6b		409,839.		
<b>c</b>	Net rental income or (loss). Subtract line 6b from line 6a	6c			-112,876.	
<b>7</b>	Other investment income (describe ▶)	7				
<b>8a</b>	Gross amount from sales of assets other than inventory	8a	(A) Securities	(B) Other		
<b>b</b>	Less: cost or other basis and sales expenses	8b		1,706,888.		
<b>c</b>	Gain or (loss) (attach schedule)	8c	45,838.	806,849.		
<b>d</b>	Net gain or (loss). Combine line 8c, columns (A) and (B)	8d	-45,838.	900,039.		854,201.
<b>9</b>	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>					
<b>a</b>	Gross revenue (not including contributions reported on line 1b)	9a				
<b>b</b>	Less: direct expenses other than fundraising expenses	9b				
<b>c</b>	Net income or (loss) from special events. Subtract line 9b from line 9a	9c				
<b>10a</b>	Gross sales of inventory, less returns and allowances	10a				
<b>b</b>	Less: cost of goods sold	10b				
<b>c</b>	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c				
<b>11</b>	Other revenue (from Part VII, line 103)	11			96,154.	
<b>12</b>	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12			14,153,314.	
<b>13</b>	Program services (from line 44, column (B))	13			9,966,619.	
<b>14</b>	Management and general (from line 44, column (C))	14			3,370,261.	
<b>15</b>	Fundraising (from line 44, column (D))	15				
<b>16</b>	Payments to affiliates (attach schedule)	16				
<b>17</b>	Total expenses. Add lines 16 and 44, column (A)	17			13,336,880.	
<b>18</b>	Excess or (deficit) for the year. Subtract line 17 from line 12	18			816,434.	
<b>19</b>	Net assets or fund balances at beginning of year (from line 73, column (A))	19			17,344,379.	
<b>20</b>	Other changes in net assets or fund balances (attach explanation)	20			-366,810.	
<b>21</b>	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21			17,794,003.	

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2007)

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Form 990 (2007)

44-6000294

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**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. (See the instructions.)

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
<b>22a</b> Grants paid from donor advised funds (attach schedule)				
(cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22a</b>			
<b>22b</b> Other grants and allocations (attach schedule)				
(cash \$ 281,554 noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22b</b>	281,554.	281,554.	STMT 11
<b>23</b> Specific assistance to individuals (attach schedule)	<b>23</b>			
<b>24</b> Benefits paid to or for members (attach schedule)	<b>24</b>			
<b>25a</b> Compensation of current officers, directors, key employees, etc. listed in Part V-A	<b>25a</b>	419,639.	304,434.	115,205.
<b>b</b> Compensation of former officers, directors, key employees, etc. listed in Part V-B	<b>25b</b>			
<b>c</b> 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)	<b>25c</b>			
<b>26</b> Salaries and wages of employees not included on lines 25a, b, and c	<b>26</b>	5,202,472.	3,912,149.	1,290,323.
<b>27</b> Pension plan contributions not included on lines 25a, b, and c	<b>27</b>	399,149.	299,362.	99,787.
<b>28</b> Employee benefits not included on lines 25a-27	<b>28</b>	789,091.	591,818.	197,273.
<b>29</b> Payroll taxes	<b>29</b>	446,365.	334,774.	111,591.
<b>30</b> Professional fundraising fees	<b>30</b>			
<b>31</b> Accounting fees	<b>31</b>	94,508.		94,508.
<b>32</b> Legal fees	<b>32</b>	75,248.		75,248.
<b>33</b> Supplies	<b>33</b>	148,951.	111,713.	37,238.
<b>34</b> Telephone	<b>34</b>	141,299.	105,974.	35,325.
<b>35</b> Postage and shipping	<b>35</b>	66,156.	49,617.	16,539.
<b>36</b> Occupancy	<b>36</b>	425,541.	319,156.	106,385.
<b>37</b> Equipment rental and maintenance	<b>37</b>	638,980.	479,235.	159,745.
<b>38</b> Printing and publications	<b>38</b>	73,911.	55,433.	18,478.
<b>39</b> Travel	<b>39</b>	355,473.	266,605.	88,868.
<b>40</b> Conferences, conventions, and meetings	<b>40</b>	36,310.	27,232.	9,078.
<b>41</b> Interest	<b>41</b>	340,671.	255,503.	85,168.
<b>42</b> Depreciation, depletion, etc. (attach schedule)	<b>42</b>	782,158.	586,618.	195,540.
<b>43</b> Other expenses not covered above (itemize):				
a STMT 12	<b>43a</b>	2,619,404.	1,985,442.	633,962.
b	<b>43b</b>			
c	<b>43c</b>			
d	<b>43d</b>			
e	<b>43e</b>			
f	<b>43f</b>			
g	<b>43g</b>			
<b>44</b> Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15).	<b>44</b>	13,336,880.	9,966,619.	3,370,261.

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 \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_,

(iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_.

CTD - 2

**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
<b>45</b>	Cash - non-interest-bearing		<b>45</b>
<b>46</b>	Savings and temporary cash investments	8,898,589.	<b>46</b> 2,206,415.
<b>47a</b>	Accounts receivable	69,420.	
<b>47b</b>	Less: allowance for doubtful accounts	24,000.	<b>47c</b> 45,420.
<b>48a</b>	Pledges receivable		
<b>48b</b>	Less: allowance for doubtful accounts		<b>48c</b>
<b>49</b>	Grants receivable		<b>49</b>
<b>50a</b>	Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		<b>50a</b>
<b>50b</b>	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		<b>50b</b>
<b>51a</b>	Other notes and loans receivable (attach schedule) STMT 15.	279,183.	
<b>51b</b>	Less: allowance for doubtful accounts		<b>51c</b> 279,183.
<b>52</b>	Inventories for sale or use		<b>52</b>
<b>53</b>	Prepaid expenses and deferred charges	169,330.	<b>53</b> 182,077.
<b>54a</b>	Investments - publicly-traded securities STMT 16. <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	11,899,431.	<b>54a</b> 7,240,098.
<b>54b</b>	Investments - other securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		<b>54b</b>
<b>55a</b>	Investments - land, buildings, and equipment basis		
<b>55b</b>	Less: accumulated depreciation (attach schedule)		<b>55c</b>
<b>56</b>	Investments - other (attach schedule)		<b>56</b>
<b>57a</b>	Land, buildings, and equipment: basis	34,228,879.	
<b>57b</b>	Less: accumulated depreciation (attach schedule)	1,304,285.	<b>57c</b> 32,924,594.
<b>58</b>	Other assets, including program-related investments (describe STMT 17)	3,015,060.	<b>58</b> 2,411,556.
<b>59</b>	<b>Total assets</b> (must equal line 74) Add lines 45 through 58	50,192,205.	<b>59</b> 45,289,343.
<b>60</b>	Accounts payable and accrued expenses	709,493.	<b>60</b> 1,077,517.
<b>61</b>	Grants payable		<b>61</b>
<b>62</b>	Deferred revenue	347,651.	<b>62</b> 1,514,449.
<b>63</b>	Loans from officers, directors, trustees, and key employees (attach schedule)		<b>63</b>
<b>64a</b>	Tax-exempt bond liabilities (attach schedule) STMT 18	16,000,000.	<b>64a</b> 14,899,313.
<b>64b</b>	Mortgages and other notes payable (attach schedule) STMT 19	12,890,475.	<b>64b</b> 5,704,788.
<b>65</b>	Other liabilities (describe STMT 20)	2,900,207.	<b>65</b> 4,299,273.
<b>66</b>	<b>Total liabilities.</b> Add lines 60 through 65	32,847,826.	<b>66</b> 27,495,340.
<b>67</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74		
<b>67</b>	Unrestricted	16,936,527.	<b>67</b> 17,407,913.
<b>68</b>	Temporarily restricted	90,115.	<b>68</b> 68,353.
<b>69</b>	Permanently restricted	317,737.	<b>69</b> 317,737.
<b>70</b>	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74		
<b>70</b>	Capital stock, trust principal, or current funds		<b>70</b>
<b>71</b>	Paid-in or capital surplus, or land, building, and equipment fund		<b>71</b>
<b>72</b>	Retained earnings, endowment, accumulated income, or other funds		<b>72</b>
<b>73</b>	<b>Total net assets or fund balances.</b> Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)	17,344,379.	<b>73</b> 17,794,003.
<b>74</b>	<b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73	50,192,205.	<b>74</b> 45,289,343.



Yes	No
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[illegible]

75b	X
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75c	X	
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75d	X	
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(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.)

Part VI Other Information (See the instructions.)

Yes	No
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76		X
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77		X
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78a	X	
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78b	X	
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79		X
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80a	X	
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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
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81b	X
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**Part VI Other Information (continued)**

		Yes	No
82a	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			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85a	501(c)(4), (5), or (6) Were substantially all dues nondeductible by members?	N/A	
85b	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?	85g	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?	85h	N/A
86	501(c)(7) orgs. 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) orgs. 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
88a	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	88a	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	88b	X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under section 4911	NONE	
	section 4912	NONE	
	section 4955	NONE	
b	501(c)(3) and 501(c)(4) orgs. 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	89b	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	NONE	
d	Enter Amount of tax on line 89c, above, reimbursed by the organization	NONE	
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	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?	89g	N/A
90a	List the states with which a copy of this return is filed		
b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions.)	90b	113
91a	The books are in care of	MARLA COPE	
	Located at	10850 LOWELL AVE OVERLAND PARK, KS	
	Telephone no.	913-234-0600	
	ZIP + 4	66210	
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)?	91b	X
	If "Yes," enter the name of the foreign country		
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		



**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 ☐ Yes ☒ No  
 If "Yes," enter the name of the foreign country: \_\_\_\_\_

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 | NONE

**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) Exclusion code	(D) Amount	
93 Program service revenue					
a TUITION & FEES					10,240,399.
b CLINIC REVENUE					635,585.
c EXPENSES REIMBURSEMENT					565,160.
d STUDENT LOAN INTEREST					235,477.
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 . . . . .					
96 Dividends and interest from securities . . . . .			14	455,851.	
97 Net rental income or (loss) from real estate:					
a debt-financed property . . . . .	531120	-107,683.			
b not debt-financed property . . . . .			16	-5,193.	
98 Net rental income or (loss) from personal property . . . . .					
99 Other investment income . . . . .					
100 Gain or (loss) from sales of assets other than inventory . . . . .			18	854,201.	
101 Net income or (loss) from special events . . . . .					
102 Gross profit or (loss) from sales of inventory . . . . .					
103 Other revenue: a					
b MISC INCOME			01	96,154.	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E)) . . . . .		-107,683.		1,401,013.	11,676,621.
105 Total (add line 104, columns (B), (D), and (E)) . . . . .					12,969,951.

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).
▼	
	STMT 30

**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
STMT 31	%		264,594.	6,034,079.
	%			
	%			
	%			

**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).

**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
N/A	

	(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
N/A	

	(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
N/A	

Please  
Sign  
Here

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.

Signature of officer: [Signature] Date: 12-23-10  
Type or print name and title: CARL S. CLEVELAND PRESIDENT

Paid  
Preparer's  
Use Only

Preparer's signature: [Signature] Date: JUL 15 2010 Check if self-employed: ☐  
Firm's name (or yours if self-employed), address, and ZIP + 4: BKD, LLP  
1201 WALNUT, SUITE 1700  
KANSAS CITY, MO  
Preparer's SSN or PTIN (See Gen. Inst. X): P00482834  
EIN: 44-0160260  
Phone no: 816 221-6300

64106-2246

Form 990 (2007)

**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

Employer identification number

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

**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
SEE STATEMENT 32				
Total number of other employees paid over \$50,000 . . . ▶		47		

**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
SEE STATEMENT 33		
Total number of others receiving over \$50,000 for professional services . . . ▶		NONE

**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
SEE STATEMENT 34		
Total number of other contractors receiving over \$50,000 for other services . . . ▶		NONE

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

Schedule A (Form 990 or 990-EZ) 2007

**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 1 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)? . . . . . STMT . 35	2d	X	
e	Transfer of any part of its income or assets? . . . . .	2e		X
3a	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) . . . . . STMT . 36	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
4a	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? . . . . .	4b		X
c	Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .	4c		X
d	Enter the total number of donor advised funds owned at the end of the tax year . . . . . ▶			NONE
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year . . . . . ▶			NONE
f	Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the rights to provide advice on the distribution or investment of amounts in such funds or accounts . . . . . ▶			NONE
g	Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year . . . . . ▶			NONE

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)(v). (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	
<b>Total</b> .....					

- 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.***Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting. **NOT APPLICABLE**

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 . . . . .					
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. <b>NOT APPLICABLE</b> . . . ▶	26a	
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	
c Total support for section 509(a)(1) test. Enter line 24, column (e) . . . . . ▶	26c	
d Add: Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____ ▶	26d	
e Public support (line 26c minus line 26d total) . . . . . ▶	26e	
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) . . . . . ▶	26f	%

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.

**NOT APPLICABLE**

(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	
d Add: Line 27a total, _____ and line 27b total, _____ ▶	27d	
e Public support (line 27c total minus line 27d total) . . . . . ▶	27e	
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e) . . . . . ▶	27f	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) . . . . . ▶	27g	%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) . . . . . ▶	27h	%

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
<b>29</b> 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?	<b>29</b> X	
<b>30</b> 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?	<b>30</b> X	
<b>31</b> 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.) <u>CLEVELAND CHIROPRACTIC COLLEGE POSTS THE NONDISCRIMINATORY POLICY IN THE</u> <u>ADMINISTRATIVE OFFICE BUILDING, IN THE STUDENT AND EMPLOYEE HANDBOOK,</u> <u>AND IN THE COURSE CATALOG. SEE ATTACHED EXCERPT.</u>	<b>31</b> X	
<b>32</b> Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	<b>32a</b> X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	<b>32b</b> X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	<b>32c</b> X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	<b>32d</b> X	
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )		
<b>33</b> Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	<b>33a</b>	X
b Admissions policies?	<b>33b</b>	X
c Employment of faculty or administrative staff?	<b>33c</b>	X
d Scholarships or other financial assistance?	<b>33d</b>	X
e Educational policies?	<b>33e</b>	X
f Use of facilities?	<b>33f</b>	X
g Athletic programs?	<b>33g</b>	X
h Other extracurricular activities?	<b>33h</b>	X
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency?	<b>34a</b>	X
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	<b>34b</b>	X
<b>35</b> 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	<b>35</b> 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) **NOT APPLICABLE**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
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 - 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	41	
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.)

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

**Part VI-B** Lobbying Activity by Nonelecting Public Charities**NOT APPLICABLE**

(For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions.)

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	Yes	No	Amount
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) . . . . .			

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



Yes	No
-----	----

- |       |   |
|-------|---|
| a(ii) | X |
|-------|---|

b(ii)		X
-------	--	---

- |        |   |
|--------|---|
| b(iii) | X |
|--------|---|

- |       |   |
|-------|---|
| b(iv) | X |
|-------|---|

- |        |  |     |
|--------|--|-----|
| $b(y)$ |  | $x$ |
|--------|--|-----|

- |       |   |
|-------|---|
| b(vi) | X |
|-------|---|

c		x
---	--	---

- ☐ Yes ☒ No

U.S. 10

SCHEDULE D  
(Form 1041)Department of the Treasury  
Internal Revenue Service

## Capital Gains and Losses

▶ Attach to Form 1041, Form 5227, or Form 990-T. See the separate  
instructions for Form 1041 (also for Form 5227 or Form 990-T, if applicable).

OMB No 1545-0092

2007

Name of estate or trust

Employer identification number

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

Note: Form 5227 filers need to complete only Parts I and II.

**Part I** Short-Term Capital Gains and Losses - Assets Held One Year or Less

(a) Description of property (Example 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 40 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a					

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2006 Capital Loss Carryover Worksheet	4	( )
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back.	5	

**Part II** Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 40 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a					

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	-45,838.
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9 Capital gain distributions	9	
10 Gain from Form 4797, Part I	10	900,039.
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2006 Capital Loss Carryover Worksheet	11	( )
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back.	12	854,201.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2007

JSA  
7F1210 2 000

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**Part III Summary of Parts I and II****Caution: Read the instructions before completing this part**

		(1) Beneficiaries' (see page 41)	(2) Estate's or trust's	(3) Total
13 Net short-term gain or (loss) . . . . .	13			
14 Net long-term gain or (loss):				
a Total for year . . . . .	14a			854,201.
b Unrecaptured section 1250 gain (see line 18 of the wrksht.) . . . .	14b			
c 28% rate gain . . . . .	14c			
15 Total net gain or (loss). Combine lines 13 and 14a . . . . .	15			854,201.

**Note:** If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a) if lines 14a and 15, column (2), are net gains, go to Part V, and do not complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

**Part IV Capital Loss Limitation**

16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of	16	( )
a The loss on line 15, column (3) or		
b \$3,000 . . . . .		

**Note:** If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** on page 42 of the instructions to figure your capital loss carryover.

**Part V Tax Computation Using Maximum Capital Gains Rates**

**Form 1041 filers.** Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

**Caution:** Skip this part and complete the worksheet on page 43 of the instructions if

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero

**Form 990-T trusts.** Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 43 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero

17 Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34) . . . .	17		27
18 Enter the smaller of line 14a or 15 in column (2) but not less than zero . . . . .	18		
19 Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T) . .	19		
20 Add lines 18 and 19 . . . . .	20		
21 If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- . . . . .	21		
22 Subtract line 21 from line 20. If zero or less, enter -0- . . . . .	22		
23 Subtract line 22 from line 17. If zero or less, enter -0- . . . . .	23		
24 Enter the smaller of the amount on line 17 or \$2,150 . . . . .	24		
25 Is the amount on line 23 equal to or more than the amount on line 24?	25		
<input type="checkbox"/> Yes. Skip lines 25 through 27, go to line 28 and check the "No" box.			
<input type="checkbox"/> No. Enter the amount from line 23 . . . . .	25		
26 Subtract line 25 from line 24 . . . . .	26		31
27 Multiply line 26 by 5% ( .05) . . . . .			
28 Are the amounts on lines 22 and 26 the same?	28		
<input type="checkbox"/> Yes. Skip lines 28 thru 31, go to line 32 <input type="checkbox"/> No. Enter the smaller of line 17 or line 22			
29 Enter the amount from line 26 (If line 26 is blank, enter -0-) . . . . .	29		32
30 Subtract line 29 from line 28 . . . . .	30		
31 Multiply line 30 by 15% ( .15) . . . . .			33
32 Figure the tax on the amount on line 23. Use the 2007 Tax Rate Schedule on page 27 of the instructions . . . . .			
33 Add lines 27, 31, and 32 . . . . .			34
34 Figure the tax on the amount on line 17. Use the 2007 Tax Rate Schedule on page 27 of the instructions . . . . .			
35 Tax on all taxable income. Enter the smaller of line 33 or line 34 here and on line 1a of Schedule G, Form 1041 (or line 36 of Form 990-T) . . . . .	35		

Schedule D (Form 1041) 2007

Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side

Employer identification number

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**[illegible]

Schedule D-1 (Form 1041) 2007

**Cleveland Chiropractic College of Kansas City**  
**EIN: 44-6000294**  
**FYE 8/31/2008**  
**Form 990 – 2007**

The taxpayer is amending their FYE 8/31/2008 Form 990 tax return because the previously filed return inadvertently omitted \$13,727 of compensation for Dr. Carl S. Cleveland III, President of the University

FORM 990 - GENERAL EXPLANATION ATTACHMENT  
=====PROPERTY & EQUIPMENT  
FORM 990 PART IV LINES 57A & 57B

PROPERTY & EQUIPMENT	2007	2008
LAND & LAND IMPROVEMENT	1,200,000	7,100,000
BUILDINGS	4,175,908	22,750,622
EQUIPMENT, FURNITURE & LIBRARY BOOKS	1,233,933	3,005,422
CONSTRUCTION IN PROGRESS	15,594,625	1,372,835
LESS (ACCUMULATED DEPRECIATION)	(691,695)	(1,304,285)
LINE 57C	21,512,771	32,924,594

FORM 990 - GENERAL EXPLANATION ATTACHMENT  
=====BONDS PAYABLE  
FORM 990 PART IV LINE 64A

THE BONDS ARE COLLATERALIZED BY A FIRST MORTGAGE ON THE PROPERTY AND IMPROVEMENTS ON THE MAIN NEW CAMPUS BUILDING. IN ADDITION, THE CLEVELAND COLLEGE FOUNDATION IS PROVIDING A \$4,000,000 GUARANTEE WITH A REDUCTION TO \$2,000,000 UPON FURTHER PRINCIPAL PAYMENTS ON THE BOND BASED ON 25% OF THE OUTSTANDING BOND PAYABLE. THE BONDS MATURE IN 2028 WITH REDEMPTION OPTIONS ON ANY INDEXED PUT DATE (SIX YEARS). THE BONDS ALSO REQUIRE MONTHLY INTEREST PAYMENTS AND SEMI-ANNUAL PRINCIPAL PAYMENTS BASED UPON A 20-YEAR MATURITY SCHEDULE. ADDITIONALLY, UPON SALE OF THE REMAINING OTHER CAMPUS BUILDINGS, A \$1,000,000 REDUCTION IN THE BONDS IS REQUIRED, AND IS INCLUDED IN CURRENT MATURITIES. THE INTEREST RATE IS BASED ON AN INDEX PUT RATE, WHICH IS 65% OF EITHER A MONTHLY LIBOR INDEX OR A 5-YEAR TREASURY SWAP, PLUS A 2.42% SPREAD (APPROXIMATELY 5.25%).

FORM 990 - GENERAL EXPLANATION ATTACHMENT  
=====OTHER LONG-TERM DEBT  
FORM 990 PART IV LINE 64B

(B) THE NOTE IS COLLATERALIZED BY A FIRST MORTGAGE ON THE PROPERTY FOR THE SECOND BUILDING. THE NOTE HAS A MATURITY OF FIVE YEARS. THERE ARE INTEREST ONLY PAYMENTS FOR THE FIRST 12 MONTHS WITH PRINCIPAL AND INTEREST PAYMENTS THEREAFTER, BASED ON A 20-YEAR AMORTIZATION WITH A BALLOON PAYMENT AT MATURITY. THE INTEREST RATE IS 6.96%.

(C) CAPITAL LEASE OBLIGATIONS EXPIRING BETWEEN 2012 AND 2013. INTEREST RATES VARY FROM 7.01% TO 8.88%; COLLATERALIZED BY THE FIXED ASSETS ACQUIRED.

(D) UNSECURED, INTEREST-FREE NOTE; DUE IN 2009.



**RENT AND ROYALTY INCOME**

<b>Taxpayer's Name</b> CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY	<b>Identifying Number</b> 44-6000294
---	---

**DESCRIPTION OF PROPERTY**

601 &amp; 751 BLDGS

☐ Yes ☐ No Did you actively participate in the operation of the activity during the tax year?

RENTAL INCOME		
OTHER INCOME		
	32,369.	
<b>TOTAL GROSS INCOME</b>		32,369.
<b>OTHER EXPENSES:</b>		
REPAIRS	11,738.	
UTILITIES	25,824.	
<b>DEPRECIATION (SHOWN BELOW)</b>		
LESS: Beneficiary's Portion		
<b>AMORTIZATION</b>		
LESS: Beneficiary's Portion		
<b>DEPLETION</b>		
LESS: Beneficiary's Portion		
<b>TOTAL EXPENSES</b>		37,562.
<b>TOTAL RENT OR ROYALTY INCOME (LOSS)</b>		-5,193.

**Less Amount to**

Rent or Royalty	
Depreciation	
Depletion	
Investment Interest Expense	
Other Expenses	
Net Income (Loss) to Others	

<b>Net Rent or Royalty Income (Loss)</b>	-5,193.
--	---------

Deductible Rental Loss (if Applicable)

**SCHEDULE FOR DEPRECIATION CLAIMED**

(a) Description of property	(b) Cost or unadjusted basis	(c) Date acquired	(d) ACRS des	(e) Bus %	(f) Basis for depreciation	(g) Depreciation in prior years	(h) Method	(i) Life or rate	(j) Depreciation for this year
<b>JSA Totals</b>									

CISTFHVTS7

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

SUPPLEMENT TO RENT AND ROYALTY SCHEDULE  
=====

OTHER INCOME

32,369.  
-----  
32,369.  
=====

STATEMENT 5

<b>Taxpayer's Name</b> CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY	<b>Identifying Number</b> 44-6000294
---	---

**DESCRIPTION OF PROPERTY**

ACQUISITION 8025 LLC

	Yes	No	Did you actively participate in the operation of the activity during the tax year?
--	-----	----	--

RENTAL INCOME

## OTHER INCOME

264,594.

TOTAL GROSS INCOME . . . . .	264,594.
------------------------------	----------

### OTHER EXPENSES

CLEANING	29,202.
----------	---------

INSURANCE	887.
-----------	------

OTHER INTEREST	98,748.
----------------	---------

TAXES	41,580.
-------	---------

UTILITIES	28,215.
-----------	---------

OTHER EXPENSES	30,407.
----------------	---------

DEPRECIATION (SHOWN BELOW)

143,238.

**LESS: Beneficiary's Portion**

## AMORTIZATION

**LESS: Beneficiary's Portion**

## DEPLETION

**LESS: Beneficiary's Portion**

**TOTAL EXPENSES**

372,277.

TOTAL RENT OR ROYALTY INCOME (LOSS)	-107,683.
-------------------------------------	-----------

### Less Amount to

**Rent or Royalty**

### Depreciation

## Depletion

Investment Interest Expense

### Other Expenses

Net Income (Loss) to Others

Net Rent or Royalty Income (Loss)

$$\underline{-107,683.}$$
**Deductible Rental Loss (if Applicable)****SCHEDULE FOR DEPRECIATION CLAIMED**[illegible]

CISTFHVTS7

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

SUPPLEMENT TO RENT AND ROYALTY SCHEDULE  
=====

OTHER INCOME

264,594.

-----

264,594.

=====

OTHER DEDUCTIONS

PROFESSIONAL SERVICES

5,637.

SECURITY SERVICE

2,274.

JANITORIAL

9,496.

LABOR

13,000.

-----

30,407.

=====

STATEMENT 7

8101

## RENT AND ROYALTY SUMMARY

=====

PROPERTY	TOTAL INCOME	DEPLETION/ DEPRECIATION	OTHER EXPENSES	ALLOWABLE NET INCOME
-----	-----	-----	-----	-----
601 & 751 BLDGS	32,369.		37,562.	-5,193.
ACQUISITION 8025 LLC	264,594.	143,238.	229,039.	-107,683.
	-----	-----	-----	-----
TOTALS	296,963.	143,238.	266,601.	-112,876.
	=====	=====	=====	=====

FORM 990, PART I - OTHER INCREASES IN FUND BALANCES  
=====

DESCRIPTION -----	AMOUNT -----
TAX > BOOK DEPRECIATION EXPENSE	100,350.
	-----
TOTAL	100,350.
	=====

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART I - OTHER DECREASES IN FUND BALANCES  
=====

DESCRIPTION  
-----

AMOUNT  
-----

UNREALIZED LOSSES ON INVESTMENTS

467,160.  
-----

TOTAL

467,160.  
=====

STATEMENT 10

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810.8

44-6000294

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

FORM 990, PART II - OTHER GRANTS AND ALLOCATIONS PAID DURING THE YEAR

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR

AND

FOUNDATION STATUS OF RECIPIENT

RECIPIENT NAME AND ADDRESS

PURPOSE OF GRANT OR CONTRIBUTION

AMOUNT

GRANTS PAID

\*\*\*\*\*

VARIOUS INDIVIDUALS

10850 LOWELL AVE

OVERLAND PARK, KS 66210

NONE

SCHOLARSHIPS

281,554.

TOTAL CONTRIBUTIONS PAID

281,554.

\*\*\*\*\*



## FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL
BOOKS	9,045.		9,045.
INSURANCE	330,600.	247,950.	82,650.
LAB & CLINIC SUPPLY	86,707.	86,707.	
AUTO EXPENSE	24,354.	18,265.	6,089.
ADVERTISING	175,025.		175,025.
SPECIAL PROJECTS	151,050.	113,288.	37,762.
EQUIPMENT & FURNITURE	12,983.	9,737.	3,246.
MEMBERSHIPS	130,783.	98,087.	32,696.
PROFESSIONAL FEES	778,405.	583,804.	194,601.
GRADUATION & OTHER EVENTS	86,589.	86,589.	
COMMUNITY SERVICE	253,106.	253,106.	
HEALTH SERVICES	201,391.	201,391.	
MISCELLANEOUS EXPENSES	68,865.	51,651.	17,214.
STUDENT ACTIVITIES	68,350.	68,350.	
PHOTOGRAPHY	1,849.	1,387.	462.
RECRUITING & STAFF DEVELOPMENT	12,946.		12,946.
BAD DEBT EXPENSE	7,182.		7,182.
JANITORIAL SERVICES	205,002.	153,751.	51,251.
TAXES	10,686.	8,015.	2,671.
UNIFORMS	4,486.	3,364.	1,122.
TOTALS	2,619,404.	1,985,442.	633,962.

## FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

=====

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY IS A PRIVATE,  
CO-EDUCATIONAL, NOT-FOR-PROFIT INSTITUTION OF HIGHER EDUCATION  
LOCATED IN OVERLAND PARK, KS. THE COLLEGE OFFERS THE BACHELOR OF  
SCIENCE DEGREE IN HUMAN BIOLOGY AND THE DOCTOR OF CHIROPRACTIC.

## FORM 990, PART III - PROGRAM SERVICE ACCOMPLISHMENTS

## PROGRAM SERVICE ACCOMPLISHMENT A

-----  
CLEVELAND CHIROPRACTIC COLLEGE IS A PRIVATE, NOT-FOR-PROFIT  
SYSTEM OF HIGHER EDUCATION WHOSE MISSION LIES IN THE AREAS  
OF EDUCATION SCHOLARSHIP AND SERVICE.

THE EDUCATION MISSION OF THE INSTITUTION IS TO PREPARE  
COMPETENT, ENTRY-LEVEL DOCTORS OF CHIROPRACTIC; AND TO  
PROVIDE EDUCATION FOR DOCTORS OF CHIROPRACTIC; AND TO  
PROVIDE UNDERGRADUATE EDUCATION IN SELECTED BIOLOGICAL  
SCIENCES.

THE SCHOLARSHIP MISSION OF THE INSTITUTION IS TO CONDUCT  
RESEARCH AND SCHOLARLY ACTIVITIES IN AREAS RELATED TO  
CHIROPRACTIC EDUCATION AND HEALTH CARE, AND TO COLLABORATE  
WITH OTHER INSTITUTIONS AND HEALTH CARE PROVIDERS IN  
SCHOLARLY ACTIVITIES.

THE SERVICE MISSION OF THE INSTITUTION IS TO PROVIDE HEALTH  
CARE AND OUTREACH SERVICES TO THE COMMUNITY, SUPPORT  
SERVICES TO ALUMNI AND OTHER HEALTH CARE PROVIDERS, AND  
VOLUNTEER SERVICES TO CIVIC AND PROFESSIONAL ORGANIZATIONS.

FORM 990, PART IV - OTHER NOTES AND LOANS RECEIVABLE  
=====

BORROWER: STUDENT LOANS RECEIVABLES HELD FOR SALE  
PURPOSE OF LOAN: PROVIDE FUNDING FOR EDUCATION

BEGINNING BALANCE DUE ..... 4,498,834.  
ENDING BALANCE DUE ..... NONE  
-----

BORROWER: STUDENT LOANS RECEIVABLES  
PURPOSE OF LOAN: PROVIDE FUNDING FOR EDUCATION

BEGINNING BALANCE DUE ..... 105,887.  
ENDING BALANCE DUE ..... 104,183.  
-----

BORROWER: OTHER NOTE RECEIVABLES

BEGINNING BALANCE DUE ..... NONE  
ENDING BALANCE DUE ..... 175,000.  
-----

TOTAL BEGINNING OTHER NOTES AND LOANS RECEIVABLE ..... 4,604,721.  
=====

TOTAL ENDING OTHER NOTES AND LOANS RECEIVABLES ..... 279,183.  
=====

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART IV - INVESTMENTS - PUBLICLY TRADED SECURITIES  
=====

DESCRIPTION -----	BEGINNING BOOK VALUE -----	ENDING BOOK VALUE -----	COST OR FMV -----
EQUITY SECURITIES	946,610.	581,661.	FMV
MORTGAGE-BACKED SECURITIES	373,108.	NONE	FMV
MUTUAL FUNDS-EQUITY	2,043,309.	1,553,674.	FMV
MUTUAL FUNDS-FIXED INCOME	1,610,972.	1,359,718.	FMV
MONEY MARKET FUNDS	2,152,269.	1,692,651.	FMV
CORPORATE BONDS	1,058,906.	555,861.	FMV
OTHER	37,206.	228,406.	FMV
UNEXPENDED BOND FUNDS	3,677,051.	NONE	FMV
CERTIFICATE OF DEPOSIT	NONE	220,748.	FMV
REIT INVESTMENTS	NONE	1,047,379.	FMV
	-----	-----	
TOTALS	11,899,431.	7,240,098.	
	=====	=====	

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART IV - OTHER ASSETS

DESCRIPTION -----	BEGINNING BOOK VALUE -----	ENDING BOOK VALUE -----
INTEREST RECEIVABLE	12,572.	8,018.
OTHER ASSETS	430,453.	618,393.
ASSETS HELD FOR SALE	1,913,864.	1,216,254.
NET ASSETS OF CC FND FUND, INC	388,760.	377,809.
RELATED PARTY RECEIVABLE	269,411.	191,082.
	-----	-----
TOTALS	3,015,060.	2,411,556.
	=====	=====

STATEMENT 17  
6108

CISTFHVTS7

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART IV - TAX-EXEMPT BOND LIABILITIES

DESCRIPTION

BEGINNING  
BOOK VALUE

ENDING  
BOOK VALUE

BONDS PAYABLE SEE STATEMENT 2

16,000,000.

14,899,313.

TOTALS

16,000,000.

14,899,313.

STATEMENT 18

FORM 990, PART IV - MORTGAGES AND OTHER NOTES PAYABLE  
=====

LENDER: LINE OF CREDIT

MATURITY DATE: 08/31/2008

REPAYMENT TERMS: PAYABLE UPON SALE OF STUDENT LOANS TO THE BANK

SECURITY PROVIDED: STUDENT LOANS ISSUED BY THE COLLEGE

PURPOSE OF LOAN: REVOLVING BANK LINE OF CREDIT

BEGINNING BALANCE DUE .....	8,825,475.
ENDING BALANCE DUE .....	NONE

LENDER: REAL ESTATE NOTE SEE STATEMENT 3 (B)

BEGINNING BALANCE DUE .....	4,065,000.
ENDING BALANCE DUE .....	4,065,000.

LENDER: CAPITAL LEASE SEE STATEMENT 3 (C)

BEGINNING BALANCE DUE .....	NONE
ENDING BALANCE DUE .....	1,509,788.

LENDER: OTHER LONG-TERM DEBT SEE STATEMENT 3 (D)

BEGINNING BALANCE DUE .....	NONE
ENDING BALANCE DUE .....	130,000.

TOTAL BEGINNING MORTGAGES AND OTHER NOTES PAYABLE	12,890,475.
---	-------------

TOTAL ENDING MORTGAGES AND OTHER NOTES PAYABLE	5,704,788.
--	------------



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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART IV - OTHER LIABILITIES

=====

DESCRIPTION -----	BEGINNING BOOK VALUE -----	ENDING BOOK VALUE -----
STUDENT DEPOSITS	15,900.	1,220,858.
DEFERRED COMPENSATION	2,245,535.	2,427,323.
REFUNDABLE GOV'T LOAN PROGRAMS	638,772.	651,092.
	-----	-----
TOTALS	2,900,207.	4,299,273.
	=====	=====

STATEMENT 20

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART IV-A - OTHER REVENUE ON BOOKS BUT NOT ON RETURN  
=====

DESCRIPTION -----	AMOUNT -----
RENTAL EXPENSE	309,489.
TAX > BOOK DEPRECIATION EXP	100,350.
	-----
TOTAL	409,839.
	=====

STATEMENT 21  
8101

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART IV-A - OTHER REVENUE ON RETURN BUT NOT ON BOOKS

DESCRIPTION

AMOUNT

SCHOLARSHIPS

280,204.

TOTAL

280,204.

STATEMENT 22

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART IV-B - OTHER EXPENSES ON BOOKS BUT NOT ON RETURN

DESCRIPTION

AMOUNT

RENTAL EXPENSE

309,489.

TOTAL

309,489.

STATEMENT 23

218 '8

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART IV-B - OTHER EXPENSES ON RETURN BUT NOT ON BOOKS

DESCRIPTION

AMOUNT

SCHOLARSHIP

280,204.

TOTAL

280,204.

STATEMENT 24

818 '8

05N4CD K922 07/13/2010 13:31:34 V07-8.7 53387(KC)

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
------------------	---	--------------	---	---

DR CARL S CLEVELAND III BS DC 10850 LOWELL AVE OVERLAND PARK, KS 66210	PRESIDENT 40.00	211,564.	117,596.	NONE
--	--------------------	----------	----------	------

CURRENT YEAR BENEFITS INCLUDE TOTAL DEFERRED COMPENSATION ACCRUED TO DR. CLEVELAND. THE DEFERRED COMPENSATION IS UNFUNDED AND ONLY PROVIDES FOR BENEFITS UPON DISABILITY OR RETIREMENT. THE AMOUNT OF DEFERRED COMPENSATION ACCRUED DURING THE 08/31/08 FISCAL YEAR END IS \$181,788. ONE HALF OF THIS ANNUAL EXPENSE IS SHARED WITH CCC OF LA

CHARLES A EDDY DC 10850 LOWELL AVE OVERLAND PARK, KS 66210	CHAIRMAN 1.00	NONE	NONE	NONE
--	------------------	------	------	------

ERNST ANRIG DC 10850 LOWELL AVE OVERLAND PARK, KS 66210	VICE CHAIRMAN 1.00	NONE	NONE	NONE
---	-----------------------	------	------	------

TIMOTHY E MENG DC 10850 LOWELL AVE OVERLAND PARK, KS 66210	SECRETARY/TREASURER 1.00	NONE	NONE	NONE
--	-----------------------------	------	------	------

ALLEN A ASHWORTH BS 10850 LOWELL AVE OVERLAND PARK, KS 66210	DIRECTOR 1.00	NONE	NONE	NONE
--	------------------	------	------	------

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
DANIEL FAHNESTOCK DC 10850 LOWELL AVE OVERLAND PARK, KS 66210	DIRECTOR 1.00	NONE	NONE	NONE
THE HONORABLE ANNA HO 10850 LOWELL AVE OVERLAND PARK, KS 66210	DIRECTOR 1.00	NONE	NONE	NONE
GLORIA LEE-FORD DC 10850 LOWELL AVE OVERLAND PARK, KS 66210	DIRECTOR 1.00	NONE	NONE	NONE
EDWARD MCKENZIE DC 10850 LOWELL AVE OVERLAND PARK, KS 66210	DIRECTOR 1.00	NONE	NONE	NONE
ROSEMARIE WILSON DC 10850 LOWELL AVE OVERLAND PARK, KS 66210	DIRECTOR 1.00	NONE	NONE	NONE
GARY GLOBE 10850 LOWELL AVE OVERLAND PARK, KS 66210	VP 40.00	85,000.	5,479.	NONE

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
		296,564.	123,075.	NONE
	GRAND TOTALS			



CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY 44-6000294

FORM 990, PART V-A COMPENSATION PROVIDED BY RELATED ORGANIZATION

NAME, ORGANIZATION NAME, RELATIONSHIP	EMPLOYER ID #	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
DR CARL S CLEVELAND III BS DC CLEVELAND CHIROPRACTIC COLLEGE LA BROTHER/SISTER	95-2988463	131,892.	78,397.	NONE
GARY GLOBE CLEVELAND CHIROPRACTIC COLLEGE LA BROTHER/SISTER	95-2988463	105,500.	6,626.	NONE
ENLIGHTENED SOLUTIONS CLEVELAND CHIROPRACTIC COLLEGE LA BROTHER/SISTER	95-2988463	60,000.	NONE	NONE
ACG BUSINESS SOLUTIONS CLEVELAND CHIROPRACTIC COLLEGE LA BROTHER/SISTER	95-2988463	70,880.	NONE	NONE
BKD LLP CLEVELAND CHIROPRACTIC COLLEGE LA BROTHER/SISTER	95-2988463	51,271.	NONE	NONE
NBS CLEVELAND CHIROPRACTIC COLLEGE LA BROTHER/SISTER	95-2988463	85,011.	NONE	NONE
GRAND TOTALS		504,554.	85,023.	NONE

## FORM 990, PART VI - NAMES OF RELATED ORGANIZATIONS

=====

RELATED ORGANIZATION NAME:	CLEVELAND CHIROPRACTIC COLLEGE OF LOS ANGELES
EXEMPT: X	NONEXEMPT:
RELATED ORGANIZATION NAME:	CLEVELAND COLLEGE FOUNDATION FUND, INC
EXEMPT: X	NONEXEMPT:
RELATED ORGANIZATION NAME:	CLEVELAND CHIROPRACTIC BOARD OF REGENTS
EXEMPT: X	NONEXEMPT:
RELATED ORGANIZATION NAME:	CLEVELAND CHIROPRACTIC COLLEGE INTERNATIONAL, LLC
EXEMPT:	NONEXEMPT: X
RELATED ORGANIZATION NAME:	63-HOLMES PARKING, LLC
EXEMPT:	NONEXEMPT: X
RELATED ORGANIZATION NAME:	VERMONT AVENUE, LLC
EXEMPT:	NONEXEMPT: X
RELATED ORGANIZATION NAME:	ACQUISITION 8205, LLC
EXEMPT:	NONEXEMPT: X
RELATED ORGANIZATION NAME:	CLEVELAND CHIROPRACTIC COLLEGE CONDO ASSOCIATION
EXEMPT:	NONEXEMPT: X

FORM 990, PART VIII - ACCOMPLISHMENT OF EXEMPT PURPOSES  
=====

LINE NO. ---	EXPLANATION OF HOW EACH ACTIVITY FOR WHICH INCOME IS REPORTED IN COLUMN (E) OF PART VII CONTRIBUTED IMPORTANTLY TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES -----
93 A	EDUCATING DOCTORS OF CHIROPRACTIC
93 B	PATIENT CARE PROVIDED TO PATIENTS IN CONJUNCTION W/TEACHING
93 C	REIMBURSEMENT FOR PAYMENTS MADE ON BEHALF OF CCC OF LA
93 D	INTEREST RECEIVED FROM FINANCING STUDENT LOANS
103B	OTHER REVENUES RELATED TO CHIROPRACTIC EDUCATION

44-6000294

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

## FORM 990, PART IX - INFORMATION REGARDING TAXABLE SUBSIDIARIES

NAME AND ADDRESS EMPLOYER IDENTIFICATION NUMBER	PERCENTAGE OWNERSHIP INTEREST	NATURE OF BUSINESS ACTIVITIES	TOTAL INCOME	ENDING ASSETS
ACQUISITION 8205, LLC 10850 LOWELL AVE OVERLAND PARK, KS 66210 20-5953399	100.000000	REAL ESTATE	264,594.	6,034,079.
TOTAL INCOME			264,594.	6,034,079.

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

## SCHEDULE A, PART I - COMPENSATION OF THE FIVE HIGHEST PAID EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCOUNT
MARY R SANDEFUR 10850 LOWELL AVE OVERLAND PARK, KS 66210	VP ACADEMIC SERVICES 40.00	125,594.	10,102.	NONE
CHERYL K HAWK 10850 LOWELL AVE OVERLAND PARK, KS 66210	VP RESEARCH 40.00	114,737.	9,927.	NONE
DENNIS L GIACOMINO 10850 LOWELL AVE OVERLAND PARK, KS 66210	VP ENROLLMENT 40.00	101,194.	9,669.	NONE
JOHN NAB 10850 LOWELL AVE OVERLAND PARK, KS 66210	POST GRAD 40.00	103,000.	9,537.	NONE
DAVID C BECKLEY 10850 LOWELL AVE OVERLAND PARK, KS 66210	VP CAMPUS RELATIONS 40.00	103,810.	12,792.	NONE
TOTAL COMPENSATION		548,335.	52,027.	NONE

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

SCH. A, PART II-A COMPENSATION OF THE 5 HIGHEST PAID FOR PROF. SERV.  
=====

NAME AND ADDRESS -----	TYPE OF SERVICE -----	COMPENSATION -----
SEIGFREID BINGHAM LEVY SELZER AND GEE 911 MAIN ST. SUITE 2800 KANSAS CITY, MO 64105	LEGAL	121,373.
ACG BUSINESS SOLUTIONS P. O. BOX 6823 LEAWOOD, KS 66206	FINANCIAL CONSULTING	106,320.
BKD LLP 120 W 12TH ST SUITE 1200 KANSAS CITY, MO 64105	ACCOUNTING	118,370.
NBS 9019 LONG LAKE AVE BROOKSVILLE, FL 34613	EDUCATION CONSULTING	73,275.
TOTAL COMPENSATION		----- 419,338. =====

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

SCH. A, PART II-B COMPENSATION OF THE 5 HIGHEST PAID FOR OTHER SERV.  
=====

NAME AND ADDRESS -----	TYPE OF SERVICE -----	COMPENSATION -----
ENLIGHTENED SOLUTIONS P.O. BOX 1891 INDEPENDENCE, MO 64055	INFORMATION TECH.	370,905.
KC PERSONNEL P.O. BOX 219318 KANSAS CITY, MO 64121	JANITORIAL	195,029.
CALVIN ESTELLE DBA CALVIN'S LAWN P.O. BOX 12391 KANSAS CITY, KS 66112	LANDSCAPING/LAWN SER	123,183.
ASAP GUARDS P.O. BOX 490 LIBERTY, MO 64069	SECURITY SERVICES	176,900.
TOTAL COMPENSATION		----- 866,017. =====

CISTFHVTS7

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

SCHEDULE A, PART III - EXPLANATION FOR LINE 2D

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SEE FORM 990 PART V-A

STATEMENT 35  
810.0

05N4CD K922 07/13/2010 13:31:34 V07-8.7 53387(KC)



SCHEDULE A, PART III - EXPLANATION FOR LINE 3A

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THE INSTITUTION GIVES GRANTS FOR SCHOLARSHIPS TO STUDENTS. SOME ARE  
BASED ON ACADEMIC MERIT AND OTHERS ARE NEED BASED.

Form **4797**  
 Department of the Treasury  
 Internal Revenue Service (99)  
 Name(s) shown on return

**Sales of Business Property**  
 (Also Involuntary Conversions and Recapture Amounts  
 Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return. ▶ See separate instructions.

OMB No. 1545-0184  
**2007**  
 Attachment  
 Sequence No. **27**

Identifying number

44-6000294

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

1 Enter the gross proceeds from sales or exchanges reported to you for 2007 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions).

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)**

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2						
3 Gain, if any, from Form 4684, line 39						3
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6 Gain, if any, from line 32, from other than casualty or theft						6 900,039.
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows.						7 900,039.
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.						
Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.						
8 Nonrecaptured net section 1231 losses from prior years (see instructions)						8
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions).						9

**Part II Ordinary Gains and Losses (see instructions)**

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less)						
11 Loss, if any, from line 7						11 ( )
12 Gain, if any, from line 7 or amount from line 8, if applicable						12
13 Gain, if any, from line 31						13
14 Net gain or (loss) from Form 4684, lines 31 and 38a						14
15 Ordinary gain from installment sales from Form 6252, line 25 or 36						15
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824						16
17 Combine lines 10 through 16						17
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.						
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions.						18a
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14.						18b

For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2007)

**Part III** Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255  
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A VARIOUS FIXED ASSETS		
B		
C		
D		
These columns relate to the properties on lines 19A through 19D. ▶	Property A	Property B
20 Gross sales price (Note: See line 1 before completing)	20 1,706,888.	Property C
21 Cost or other basis plus expense of sale	21 806,849.	Property D
22 Depreciation (or depletion) allowed or allowable	22	
23 Adjusted basis. Subtract line 22 from line 21	23 806,849.	
24 Total gain. Subtract line 23 from line 20.	24 900,039.	
25 If section 1245 property:		
a Depreciation allowed or allowable from line 22	25a	
b Enter the smaller of line 24 or 25a	25b	
26 If section 1250 property. If straight line depreciation was used, enter -0- on line 26g except for a corporation subject to section 291.		
a Additional depreciation after 1975 (see instructions)	26a	
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions).	26b	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	
d Additional depreciation after 1969 and before 1976	26d	
e Enter the smaller of line 26c or 26d	26e	
f Section 291 amount (corporations only)	26f	
g Add lines 26b, 26e, and 26f	26g	
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)		
a Soil, water, and land clearing expenses	27a	
b Line 27a multiplied by applicable percentage (see instructions)	27b	
c Enter the smaller of line 24 or 27b	27c	
28 If section 1254 property:		
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a	
b Enter the smaller of line 24 or 28a	28b	
29 If section 1255 property:		
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a	
b Enter the smaller of line 24 or 29a (see instructions)	29b	

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30

30 Total gains for all properties. Add property columns A through D, line 24	30
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32

**Part IV** Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less  
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation (see instructions)	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	