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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 15 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a	Grants paid from donor advised funds (attach schedule)				
	(cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here _____ ► <input type="checkbox"/>				
22b	Other grants and allocations (attach schedule)				
	(cash \$ 281,554, noncash \$ _____) If this amount includes foreign grants, check here _____ ► <input type="checkbox"/>	281,554.	281,554.	STMT 11	
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25a	Compensation of current officers, directors, key employees, etc. listed in Part V-A	419,639.	304,434.	115,205.	
b	Compensation of former officers, directors, key employees, etc listed in Part V-B				
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)				
26	Salaries and wages of employees not included on lines 25a, b, and c	5,202,472.	3,912,149.	1,290,323.	
27	Pension plan contributions not included on lines 25a, b, and c	399,149.	299,362.	99,787.	
28	Employee benefits not included on lines 25a -27	789,091.	591,818.	197,273.	
29	Payroll taxes	446,365.	334,774.	111,591.	
30	Professional fundraising fees				
31	Accounting fees	94,508.		94,508.	
32	Legal fees	75,248.		75,248.	
33	Supplies	148,951.	111,713.	37,238.	
34	Telephone	141,299.	105,974.	35,325.	
35	Postage and shipping	66,156.	49,617.	16,539.	
36	Occupancy	425,541.	319,156.	106,385.	
37	Equipment rental and maintenance	638,980.	479,235.	159,745.	
38	Printing and publications	73,911.	55,433.	18,478.	
39	Travel	355,473.	266,605.	88,868.	
40	Conferences, conventions, and meetings	36,310.	27,232.	9,078.	
41	Interest	340,671.	255,503.	85,168.	
42	Depreciation, depletion, etc (attach schedule)	782,158.	586,618.	195,540.	
43	Other expenses not covered above (itemize):				
a	STMT 12	2,619,404.	1,985,442.	633,962.	
b					
c					
d					
e					
f					
g					
44	Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15).	13,336,890.	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 \$

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? **SEE STATEMENT 13**

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.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)

a **SEE STATEMENT 14**

(Grants and allocations \$ 281,554.) If this amount includes foreign grants, check here ► 9,966,619.

b

(Grants and allocations \$) If this amount includes foreign grants, check here ►

c

(Grants and allocations \$) If this amount includes foreign grants, check here ►

d

(Grants and allocations \$) If this amount includes foreign grants, check here ►

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) ►** 9,966,619.

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
45	Cash - non-interest-bearing		45	
46	Savings and temporary cash investments	47a	8,898,589.	46 2,206,415.
	b Less allowance for doubtful accounts	47b	24,000.	45,420.
		47c	92,303.	
48a	Pledges receivable	48a		48c
	b Less allowance for doubtful accounts	48b		
49	Grants receivable			49
50a	Receivables from current and former officers, directors, trustees, and key employees (attach schedule)			50a
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)			50b
51a	Other notes and loans receivable (attach schedule)	51a	279,183.	
	b Less allowance for doubtful accounts	51b		4,604,721. 51c 279,183.
52	Inventories for sale or use			52
53	Prepaid expenses and deferred charges		169,330.	53 182,077.
54a	Investments - publicly-traded securities	► Cost	11,899,431.	54a 7,240,098.
	b Investments - other securities (attach schedule)	► FMV Cost		54b
55a	Investments - land, buildings, and equipment basis	55a		
	b Less accumulated depreciation (attach schedule)	55b		55c
56	Investments - other (attach schedule)			56
57a	Land, buildings, and equipment basis	57a	34,228,879.	
	b Less accumulated depreciation (attach schedule)	57b	1,304,285.	21,512,771. 57c 32,924,594.
58	Other assets, including program-related investments (describe ► STMT 17)		3,015,060.	58 2,411,556.
59	Total assets (must equal line 74) Add lines 45 through 58		50,192,205.	59 45,289,343.
60	Accounts payable and accrued expenses		709,493.	60 1,077,517.
61	Grants payable			61
62	Deferred revenue		347,651.	62 1,514,449.
63	Loans from officers, directors, trustees, and key employees (attach schedule)			63
64a	Tax-exempt bond liabilities (attach schedule)	STMT. 18	16,000,000.	64a 14,899,313.
	b Mortgages and other notes payable (attach schedule)	STMT. 19	12,890,475.	64b 5,704,788.
65	Other liabilities (describe ► STMT 20)		2,900,207.	65 4,299,273.
66	Total liabilities. Add lines 60 through 65		32,847,826.	66 27,495,340.
Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
67	Unrestricted		16,936,527.	67 17,407,913.
68	Temporarily restricted		90,115.	68 68,353.
69	Permanently restricted		317,737.	69 317,737.
Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 70 through 74.				
70	Capital stock, trust principal, or current funds			70
71	Paid-in or capital surplus, or land, building, and equipment fund			71
72	Retained earnings, endowment, accumulated income, or other funds			72
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)		17,344,379.	73 17,794,003.
74	Total liabilities and net assets/fund balances. Add lines 66 and 73		50,192,205.	74 45,289,343.

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	13,815,769.
b	Amounts included on line a but not on Part I, line 12		
1	Net unrealized gains on investments	b1	-467,160.
2	Donated services and use of facilities	b2	
3	Recoveries of prior year grants	b3	
4	Other (specify) <u>SEE STATEMENT 21</u>	b4	409,839.
	Add lines b1 through b4	b	-57,321.
c	Subtract line b from line a	c	13,873,110.
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) <u>SEE STATEMENT 22</u>	d2	280,204.
	Add lines d1 and d2	d	280,204.
e	Total revenue (Part I, line 12). Add lines c and d ►	e	14,153,314.

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements	a	13,366,165.
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) -- SEE STATEMENT 23	b4	309,489.
	Add lines b1 through b4	b	309,489.
c	Subtract line b from line a	c	13,056,676.
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) -- SEE STATEMENT 24	d2	280,204.
	Add lines d1 and d2	d	280,204.
e	Total expenses (Part I, line 17). Add lines c and d	e	13,336,880.

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)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
SEE STATEMENT 25		296,564.	123,075.	NONE

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

Yes No

75a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ► 9

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) 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" SEE STATEMENT 28 ► 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.)

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
78a	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?	78b	X
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80a	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>STMT 29</u> and check whether it is <input checked="" type="checkbox"/> exempt or <input checked="" type="checkbox"/> nonexempt		
81a	Enter direct and indirect political expenditures. (See line 81 instructions)	81a	NONE
b	Did the organization file Form 1120-POL for this year?	81b	X

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?	82a	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?	83a	X
b Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	83b	X
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85a 501(c)(4), (5), or (6) Were substantially all dues nondeductible by members?	85a	N/A
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? 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	85b	N/A
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 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 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 ► <u>NONE</u> . section 4912 ► <u>NONE</u> . section 4955 ► <u>NONE</u>	89b	X
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	89c	X
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	89d	X
d Enter Amount of tax on line 89c, above, reimbursed by the organization	89e	X
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89f	X
f All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89g	N/A
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?	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 ► <u>MARLA COPE</u> Telephone no. ► <u>913-234-0600</u>	91b	X
Located at ► <u>10850 LOWELL AVE OVERLAND PARK, KS</u> ZIP + 4 ► <u>66210</u>	91c	
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 ► See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts	91d	

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 ►

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

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

97 Net rental income or (loss) from real estate:

a debt-financed property

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

101 Net income or (loss) from special events

102 Gross profit or (loss) from sales of inventory

103 Other revenue: a

b MISC. INCOME 96,154.

c

d

e

104 Subtotal (add columns (B), (D), and (E)) 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 X No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? □ Yes X 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				
	 1/12-23-10 Carl S. Cleveland PRESIDENT				
► Signature of officer ► Type or print name and title		Date	Check if self-employed	Preparer's SSN or PTIN (See Gen. Inst. X)	
Paid Preparer's Use Only ► Preparer's signature ► Firm's name (or yours if self-employed), address, and ZIP + 4		JUL 15 2010	<input type="checkbox"/>	P00482834 ► 44-0160260 ► 816 221-6300	
		EIN			
		Phone no			
KANSAS CITY, MO 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

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

JSA
7E1210 1.000

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CIO '8

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)?	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)	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

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.)

+3 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.)

14. To my best knowledge and belief, I have not been exposed to any substance or condition that may have caused me to become ill or to affect my health.

Part V-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 NQT. APPLICABLE . . . ► 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
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.) <u>CLEVELAND CHIROPRACTIC COLLEGE POSTS THE NONDISCRIMINATORY POLICY IN THE ADMINISTRATIVE OFFICE BUILDING, IN THE STUDENT AND EMPLOYEE HANDBOOK, AND IN THE COURSE CATALOG. SEE ATTACHED EXCERPT.</u>	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?	32d X	
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement) ----- -----		
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) ----- -----		
34a 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? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b X	
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	

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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			
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					
45 amount					
Lobbying ceiling amount					
46 (150% of line 45(e))					
47 Total lobbying expenditures					
Grassroots nontaxable					
48 amount					
Grassroots ceiling amount					
49 (150% of line 48(e))					
Grassroots lobbying					
50 expenditures					

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.

Part VII • **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 14 of the instructions.)**

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of

- (i) Cash
- (ii) Other assets

b Other transactions.

- (i) Sales or exchanges of assets with a noncharitable exempt organization
- (ii) Purchases of assets from a noncharitable exempt organization
- (iii) Rental of facilities, equipment, or other assets
- (iv) Reimbursement arrangements
- (v) Loans or loan guarantees
- (vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

	Yes	No
51a(i)	X	
a(ii)	X	
b(i)	X	
b(ii)	X	
b(iii)	X	
b(iv)	X	
b(v)	X	
b(vi)	X	
c	X	

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations

► Yes No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

SCHEDULE D
(Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

OMB No 1545-0092

2007

Name of estate or trust

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

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

Employer identification number

44-6000294

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 48 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.

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Schedule D (Form 1041) 2007

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
 a The loss on line 15, column (3) or b \$3,000.

16 (

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		
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?			
	<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		
27	Multiply line 26 by 5% (.05)			27
28	Are the amounts on lines 22 and 26 the same?			
	<input type="checkbox"/> Yes. Skip lines 28 thru 31, go to line 32	28		
	<input type="checkbox"/> No. Enter the smaller of line 17 or line 22	29		
29	Enter the amount from line 26 (If line 26 is blank, enter -0-)	29		
30	Subtract line 29 from line 28	30		
31	Multiply line 30 by 15% (.15)			31
32	Figure the tax on the amount on line 23. Use the 2007 Tax Rate Schedule on page 27 of the instructions			32
33	Add lines 27, 31, and 32			33
34	Figure the tax on the amount on line 17. Use the 2007 Tax Rate Schedule on page 27 of the instructions			34
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

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

54-6000294

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

6b. Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b

-45,839.

Schedule D-1 (Form 1041) 2007

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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

CISTFHVTS7

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

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

STATEMENT 1

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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.

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

SUPPLEMENT TO RENT AND ROYALTY SCHEDULE

=====

OTHER INCOME

32,369.

32,369.

=====

STATEMENT 5

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RENT AND ROYALTY INCOME

Taxpayer's Name CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY		Identifying Number 44-6000294							
DESCRIPTION OF PROPERTY									
ACQUISITION 8025 LLC									
<input type="checkbox"/> Yes	<input type="checkbox"/> 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				-107, 683.					
Net Rent or Royalty Income (Loss)									
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
SEE STATEMENT									
JSA Totals									143, 238.10

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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

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

RENT AND ROYALTY SUMMARY

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

STATEMENT 8

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART I - OTHER INCREASES IN FUND BALANCES

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

STATEMENT 9

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3.013

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART I - OTHER DECREASES IN FUND BALANCES

=====

DESCRIPTION	AMOUNT
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=====

UNREALIZED LOSSES ON INVESTMENTS	467,160.
----------------------------------	----------

=====

TOTAL	467,160.
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=====

STATEMENT 10

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B.813

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

RECIPIENT NAME AND ADDRESS

VARIOUS INDIVIDUALS
10850 LOWELL AVE
OVERLAND PARK, KS 66210

GRANTS PAID

GRANTS PAID

VARIOUS INDIVIDUALS

10850 LOWELL AVE
OVERLAND PARK, KS 66210

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR

AND

FOUNDATION STATUS OF RECIPIENT

AMOUNT

SCHOLARSHIPS

PURPOSE OF GRANT OR CONTRIBUTION

TOTAL CONTRIBUTIONS PAID

AMOUNT

281,554.

281,554.

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

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FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL
BOOKS	9,045.	247,950.	9,045.
INSURANCE	330,600.	86,707.	82,650.
LAB & CLINIC SUPPLY	86,707.		
AUTO EXPENSE	24,354.	18,265.	6,089.
ADVERTISING	175,025.	113,288.	175,025.
SPECIAL PROJECTS	151,050.	9,737.	37,762.
EQUIPMENT & FURNITURE	112,983.	98,087.	3,246.
MEMBERSHIPS	130,783.	583,804.	32,696.
PROFESSIONAL FEES	778,405.	86,589.	194,601.
GRADUATION & OTHER EVENTS	86,589.	253,106.	
COMMUNITY SERVICE	253,106.	201,391.	
HEALTH SERVICES	201,391.	51,651.	17,214.
MISCELLANEOUS EXPENSES	68,865.	68,350.	
STUDENT ACTIVITIES	68,350.	1,387.	
PHOTOGRAPHY	1,849.	1,849.	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.

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

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.

STATEMENT 13

8.013

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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.

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

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.

=====

STATEMENT 15

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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.	
=====	=====	=====	=====

STATEMENT 16

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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

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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

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

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.

=====

STATEMENT 19

610

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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

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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

618

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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

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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
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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. 40.00	117, 596. None	NONE
CHARLES A EDDY DC 10850 LOWELL AVE OVERLAND PARK, KS 66210	CHAIRMAN 1.00	None 1.00	None None	NONE
ERNST ANRIG DC 10850 LOWELL AVE OVERLAND PARK, KS 66210	VICE CHAIRMAN 1.00	None 1.00	None None	NONE
TIMOTHY E MENG DC 10850 LOWELL AVE OVERLAND PARK, KS 66210	SECRETARY/TREASURER 1.00	None 1.00	None None	NONE
ALLEN A ASHWORTH BS 10850 LOWELL AVE OVERLAND PARK, KS 66210	DIRECTOR 1.00	None 1.00	None None	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.

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	EXPENSE ACCT
			TO EMPLOYEE	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
GRAND TOTALS	296, 564.	123, 075.		NONE

44-6000294

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

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

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

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

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

STATEMENT 29

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART VIII - ACCOMPLISHMENT OF EXEMPT PURPOSES

=====

LINE EXPLANATION OF HOW EACH ACTIVITY FOR WHICH INCOME
NO. 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

STATEMENT 30

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-60000294

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	100.00000	REAL ESTATE	264,594.	6,034,079.
		TOTAL INCOME	264,594.	6,034,079.

44-60000294

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

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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.

=====

STATEMENT 33

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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.

=====

STATEMENT 34
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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

SCHEDULE A, PART III - EXPLANATION FOR LINE 2D

=====

SEE FORM 990 PART V-A

STATEMENT 35
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SCHEDULE A, PART III - EXPLANATION FOR LINE 3A

=====

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

STATEMENT 36
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Form 4797

Department of the Treasury
Internal Revenue Service (99)
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. 1545-0164

2007

Attachment Sequence No. 27

Name(s) shown on return

Identifying number

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

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) 1

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. ►		
20 Gross sales price (Note: See line 1 before completing)	20 1,706,888.	Property A
21 Cost or other basis plus expense of sale	21 806,849.	Property B
22 Depreciation (or depletion) allowed or allowable	22	Property C
23 Adjusted basis Subtract line 22 from line 21	23 806,849.	Property D
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	