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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

2008

Open to Public Inspection

A Fo	r the	2008 ca	lendar yea	r, or tax year beginning 0	9-01-2008 and	l ending 08-31-200	9	D Franciscon ide	
		pplicable	Please	C Name of organization parker college of chiropract	c				ntification number
_	dress ch	_	use IRS label or	Doing Business As				75-159665 E Telephone nu	
_	me cha	_	print or type. See					(972) 438-6	
	tial retu		Specific Instruc-	Number and street (or P O 2540 walnut hill lane	box if mail is not de	elivered to street addre	ess) Room/suite	G Gross receipt	
_	mınatıd		tions.					_	
	ended			City or town, state or count dallas, TX 752295612	ry, and ZIP + 4				
App	olication	pending		,					
				ne and address of Princip rizio Mancini	al Officer			ıs a group return	
				valnut hill lane			affilia	ites?	ΓYes Γ Nο
				TX 752295612			H(b) Are al	l affiliates include	ed?
I Ta	x-exem	npt status	У 501(c)) (3) ◀ (insert no)	7(a)(1) or 527				See instructions)
J W	eb sit	e: 🕨 WW	/W PARKER	RCC EDU			H(c) Grou	ip Exemption Nu	mber ►
К Тур	e of org	janization	Corporat	ion trust association	other ►		L Year of Fo	rmation 1982 M	State of legal domicile TX
Pa	rt I	Sumi	mary						
	1			e organization's mission	or most significa	nt activities			
ቋ		CHIRO	PRACTIC	EDUCATION					
ĕ									
Governance	,	Chack t	this hav F	ıf the organization discor	tinued its operat	tions or disposed s	of mara than 3	E% of its assets	
<u> </u>	3		,	nembers of the governing					12
	4		_	ident voting members of t		•		_	12
lles	-			nployees (Part V, line 2a					546
Activities &				lunteers (estimate if nec				6 _	0
æ	7a	Total gr	ross unrela	ted business revenue fro	m Part VIII, line	12, column (C)		7a _	0
	b	Net unr	elated busi	ness taxable income fror	n Form 990-T, lii	ne 34		7b	-72,169
							Pric	or Year	Current Year
gı.	8	Contri	butions and	d grants (Part VIII, line 1	h)			671,864	1,697,551
enne	9	_		revenue (Part VIII, line 2				29,484,915	28,878,864
Reveni	10			ne (Part VIII, column (A				915,394	-1,447,593
	11 12		•	art VIII, column (A), line dd lines 8 through 11 (mi			_	1,012,917	855,609
		12)		au mes e imeagn 11 (m				32,085,090	29,984,431
	13	Grants	and simila	ar amounts paid (Part IX,	column (A), line:	s 1-3)		107,800	398,828
	14		•	or for members (Part IX, c		•			0
88	15	Salarıe 10)	es, other co	ompensation, employee b	enefits (Part IX,	column (A), lines!	5 –	17,035,513	18,528,913
Expenses	16a	•	sional fund	raising fees (Part IX, col	umn (A), line 11e	e)			0
ੜੇ	ь	(Total f	undraising ex	penses, Part IX, column (D), lıı	ne 25 <u>358,617</u>)			
ш	17	Other	expenses ((Part IX, column (A), line	s 11a-11d, 11f-	-24f)		11,975,296	11,759,055
	18	Total	expenses—	add lines 13–17 (must e	qual Part IX, line	25, column (A))		29,118,609	30,686,796
	19	Reven	ue less exp	enses Subtract line 18	from line 12			2,966,481	-702,365
Net Assets or Fund Balances							Beginn	ing of Year	End of Year
SSet Jafa	20	Total	assets (Par	t X, line 16)				43,501,892	41,496,570
MA E	21	Totall	iabilities (F	Part X, line 26)				10,206,837	7,874,646
	22			d balances Subtract line	21 from line 20			33,295,055	33,621,924
Pai	rt II		ature Blo						
				erjury, I declare that I have exa correct, and complete Declara					
Plea		****					2010	-04-22	
Sign Here		Signa	ature of office	er			Date		
1161	U		abrizio Mancir						
		F Type	e or print nam	e and title	1	Т		1_	
		Preparer signature		Rosa	Date		Check If self-	Preparer's PTIN (See Gen Inst)
Paid	- II - II -		· •				empolyed 🕨 🦵		
Use (arer's Only	ıf self-er	ame (or yours nployed),	LARSONALLEN LLP				EIN Þ	
J36 (Only	address,	and ZIP + 4	18 SENTRY PARK WEST S	UITE 300			Phono no 💺 /2	15) 643-2000
				BLUE BELL, PA 19422224				Phone no 🕨 (2	
May	the IR	S discus	s this retu	rn with the preparer show	n above? (See in	istructions)			▼ Yes

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

1	Briefly describe the organization's mission				
	Doctor of Chiropractic The College's mission is			eaders in education, research, ar	d service as primary care
	physicians and gatekeepers for direct access to	the health delivery system			
2	Did the organization undertake any si	anıfıcant program serv	ices during the year v	which were not listed on	
_	the prior Form 990 or 990-EZ?				┌ Yes ┌ No
	If "Yes," describe these new services	on Schedule O			
3	Did the organization cease conducting	g or make significant c	hanges in how it cond	ucts any program	
	services?				┌ Yes ┌ No
	If "Yes," describe these changes on S	chedule O			
4	Describe the exempt purpose achieve	ements for each of the	organization's three la	argest program services by	/ expenses
	Section 501(c)(3) and (4) organizatio	ons and 4947(a)(1) tru	sts are required to re	port the amount of grants a	
	others, the total expenses, and reven	ue, if any, for each prog	gram service reported	I	
4a	(Code) (Expenses \$		ncluding grants of \$) (Revenue \$	22,810,837)
	Parker College mission is to educate individu	als in Chiropractic Wellness			
4b	(Code) (Expenses \$	3,349,602 ॥	ncluding grants of \$) (Revenue \$	3,146,051)
	Postgraduate Education The College holds e	educational seminars to assi	st Doctors in meeting the i	requirements of National and Sta	ite Boards of Chiropractic
	Seminars are also held to assist Doctors and	starr in daily operations or	their offices		
4c	(Code) (Expenses \$	1,192,682 וו	ncluding grants of \$) (Revenue \$	80,935)
	Research Chiropractic Research is an import	tant component of academi	c activity at the College ar	nd therefore is the source of con-	tent for quality instructional
	programs The mission of the Research depa evidence to assist the profession as primary				
	presentations during the year	,		F-F	
4d	Other program services (Describe i	•			
	(Expenses \$	including grants of \$) (Revenue \$)
4e	Total program service expenses \$	23,278,212	Must equal Part IX, L	ine 25, column (B).	

art IV	Che	cklist	of Re	eauired	Sche	dules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors? 🕏	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		Νο
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C,	4	Yes	
5	Section $501(c)(4)$, $501(c)(5)$, and $501(c)(6)$ organizations. Is the organization subject to the section $6033(e)$ notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			No
8	the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"	7		No No
9	complete Schedule D, Part III 😼	8		
	provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		No
10	Did the organization hold assets in term, permanent,or quasi-endowments? If "Yes," complete Schedule D, Part V 🖼	10	Yes	
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	Yes	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII .	12	Yes	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	Yes	
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a	Yes	
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? If "Yes," complete Schedule F, Part I	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15		Νο
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16		No
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>	17		No
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	Yes	
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		Νo
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		Νο
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		No
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		No
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27	Yes	

Part VI

Part IV Checklist of Required Schedules (Continued)

			res	NO
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
а	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV	28a		No
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b		Νο
С	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV.	28c		Νο
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M 🕏	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		Νο
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Νο
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		Νο
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		Νo
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34		Νo
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35		Νo
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		Νo
37	Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R,	37		Νo

Pa	rt V Statements Regarding Other IRS Filings and Tax Compliance			
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal			
	of U.S. Information Returns. Enter -0- if not applicable			
	1a 6			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable 1b			
_		-		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax			
	Statements filed for the calendar year ending with or within the year covered by this return	_		
L	return	4		
D	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.	2b	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this			
	return?	3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		No
b	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.			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Νο
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Νo
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited	_		
_	Tax Shelter Transaction?	5c		
6a	Did the organization solicit any contributions that were not tax deductible?	6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?	7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to			
_	file Form 8282?	7c		N o
d	If "Yes," indicate the number of Forms 8282 filed during the year	-		
е	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal	7e		N o
e	benefit contract?	7f		No No
	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	71 7g		No
g h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as	79		110
	required?	7h		Νo
8	Section $501(c)(3)$ and other sponsoring organizations maintaining donor advised funds and section $509(a)(3)$ supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the	8		
	year?		 	
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			
	Did the organization make any taxable distributions under section 4966?	9a		
	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter			
	Initiation fees and capital contributions included on Part VIII, line 12 10a Gross receipts, included on Form 990, Part VIII, line 12, for public use of club 10b			
U	facilities			
11	Section 501(c)(12) organizations Enter			
а	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	. 12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A.	Governing	Body an	ia management	

			Y	es	No
	For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstance processes, or changes in Schedule O. See instructions.	es,			
1a	Enter the number of voting members of the governing body 1a	12			
ь	Enter the number of voting members that are independent 1b	12			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with an other officer, director, trustee, or key employee?		2 Y	es	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	3		Νο
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 w filed?	as 2	,		Νο
5	Did the organization become aware during the year of a material diversion of the organization's assets?		5		Νo
6	Does the organization have members or stockholders?	. 6	5		Νo
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of togoverning body?	he 7	а		Νο
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? .	. 7	ь		Νo
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
а	the governing body?	8	a Y	es	
Ь	each committee with authority to act on behalf of the governing body?	. 8	b Y	es	
9a	Does the organization have local chapters, branches, or affiliates?	9	а		Νo
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		ь		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organization must describe in Schedule O the process, if any, the organization uses to review the Form 990		0 Y	es	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		1		Νο

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13 \cdot .	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision			
а	The organization's CEO, Executive Director, or top management official?	15a	Yes	
b	Other officers or key employees of the organization?	15b	Yes	
	Describe the process in Schedule O			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed TX
- Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply

own website another's website upon request

- Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of 19 interest policy, and financial statements available to the public See Additional Data Table
- State the name, physical address, and telephone number of the person who possesses the books and records of the organization

Parker College of Chiropractic 2540 Walnut Hıll Lane

Dallas, TX 75229

(972) 438-6932

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

Section A Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed

Check this box if the organization did not compensate any officer, director, trustee or key employee

- * List all of the organization's **current** officers, directors, trustees (whether individuals or organizations) and key employees regardless of amount of compensation, and current key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid
- * List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- * List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- * List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

The check this box in the organization and i	·	Posit	(C) chec	:k al				(E)	(F)
(A) Name and Title	(B) Average hours per week	Individual Trustee or Chrector	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations
							-			

Part VII	Continue	a
rait vii	Continue	u

				(tion that a			all			(E)		(F)	
	(A) Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee	Officei	Key employee	Highest compensated	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	Reportable compensation from related organizations (W- 2/1099- MISC)	or	Estima mount o compens from t ganizati relat organiza	fother sation the ion and ed
											\pm		
											+		
1b	Total			<u> </u>				>	2,884,11	3	0		406,116
1b 2	Total	ng those in 1									0		406,116
	Total number of individuals (includin	ng those in 1									0	Yes	406,116 No
	Total number of individuals (includir compensation from the organization Did the organization list any former	ng those in 1 ►15 officer, direc	a) who	recei	ved	mor	e tha	n \$1	00,000 in reportab	le		Yes	No
3	Total number of individuals (including compensation from the organization Did the organization list any former on line 1a? If "Yes," complete Schedu	ng those in 1 15 officer, directive officer, directive of the second o	a) who	recei ruste	ved	mor	e than	n \$1	or highest compens	sated employee	3	Yes	· · · · · · · · · · · · · · · · · · ·
2	Total number of individuals (including compensation from the organization Did the organization list any former on line 1a? If "Yes," complete Schedus For any individual listed online 1a, is organization and related organization	ng those in 1 15 officer, directive J for such in the sum of	a) who	recei ruste <i>ual</i> .	ved e, k omp	ey e	emplo	yee,	or highest compens	sated employee		Yes	No
3 4	Total number of individuals (including compensation from the organization) Did the organization list any former on line 1a? <i>If "Yes," complete Schedul</i> For any individual listed online 1a, is organization and related organization individual	officer, directle J for such sthe sum of the	a) who	ruste	e, k	ey e	emplo	yee, and ompi	or highest compens	sated employee from the		Yes Yes	No
3	Total number of individuals (including compensation from the organization Did the organization list any former on line 1a? If "Yes," complete Schedus For any individual listed online 1a, is organization and related organization	officer, directive J for such as the sum of	a) who	ruste ual ble c	ved e, k omp 0? l	ey e ens	emplor ation 'es," c	yee, and ompi	or highest compens or the compensation other compensation ete Schedule J for su elated organization	sated employee from the ch for services	3		No
3 4 5	Total number of individuals (including compensation from the organization) Did the organization list any former on line 1a? If "Yes," complete Schedus For any individual listed online 1a, is organization and related organization individual	officer, directle J for such sthe sum of ns greater the sum of ns	a) who	ruste ual ble c	ved e, k omp 0? l	ey e ens	emplor ation 'es," c	yee, and ompi	or highest compens or the compensation other compensation ete Schedule J for su elated organization	sated employee from the ch for services	3		No No
3 4 5	Total number of individuals (including compensation from the organization) Did the organization list any former on line 1a? If "Yes," complete Schedus For any individual listed online 1a, is organization and related organization individual	officer, directle J for such the sum of the	a) who	ruste ual ble c 0,00 e pensa	omp 0?)	ey e eens froi	emplo ation (es," c m any	yee, and omph	or highest compens or highest compens other compensation ete Schedule J for su other compensation	sated employee in from the ich for services	3		No No
3 4 5	Total number of individuals (including compensation from the organization) Did the organization list any former on line 1a? If "Yes," complete Schedus For any individual listed online 1a, is organization and related organization individual	officer, directle J for such sthe sum of ns greater the sum of ns greater the sum of ns greater the sum of the	a) who	ruste ual ble c 0,00 e pensa	omp 0?)	ey e eens froi	emplo ation (es," c m any	yee, and omph	or highest compens or highest compens other compensation ete Schedule J for su other compensation	sated employee in from the ich for services	3		No No
3 4 5	Total number of individuals (including compensation from the organization) Did the organization list any former on line 1a? If "Yes," complete Schedus For any individual listed online 1a, is organization and related organization individual	officer, directle J for such the sum of the	a) who	ruste ual ble c 0,00 e pensa	omp 0?)	ey e eens froi	emplo ation (es," c m any	yee, and omph	or highest compens or highest compens other compensation ete Schedule J for su other companization other companization other schedule J for su other schedule J for sche	sated employee in from the lich for services re than	3	Yes	No No
3 4 5	Total number of individuals (including compensation from the organization) Did the organization list any former on line 1a? If "Yes," complete Schedus For any individual listed online 1a, is organization and related organization individual	officer, directle J for such the sum of the	a) who	ruste ual ble c 0,00 e pensa	omp 0?)	ey e eens froi	emplo ation (es," c m any	yee, and omph	or highest compens or highest compens other compensation ete Schedule J for su other companization other companization other schedule J for su other schedule J for sche	sated employee in from the lich for services re than	3	Yes	No No
3 4 5	Total number of individuals (including compensation from the organization) Did the organization list any former on line 1a? If "Yes," complete Schedus For any individual listed online 1a, is organization and related organization individual	officer, directle J for such the sum of the	a) who	ruste ual ble c 0,00 e pensa	omp 0?)	ey e eens froi	emplo ation (es," c m any	yee, and omph	or highest compens or highest compens other compensation ete Schedule J for su other companization other companization other schedule J for su other schedule J for sche	sated employee in from the lich for services re than	3	Yes	No No

Statement of Revenue

					(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514	
	1a	Federated campaig	ıns 1a						
nts nts	ь	Membership dues							
Tai Duri		Membership dues							
Contributions, gifts, grants and other similar amounts	С	Fundraising events	 1c	18,109					
jijt ar∶a	d	Related organization							
s, ç mil	e	Government grants (co	ntributions) 1e	106,859					
<u>은</u> ,조	f	All other contributions,	gifts, grants, and	1,572,583	i				
ag et	-	sımılar amounts not inc	cluded above						
ıtri doğ	g	Noncash contribut							
Col		lines 1a-1f \$							
-	h	Total (Add lines 1a	ı-1f)		1,697,551				
				Business Code					
TIL 6	2a	Tuition and Fees		900,099	25,226,793	25,226,793			
9. 9.	b	Educational Clinics		900,099	1,652,740			1,652,740	
a E	с	lender Program		900,099	1,188,301			1,188,301	
35.	d	Other Programs		900,099	730,095			730,095	
33	e	research Grants		900,099	80,935			80,935	
ra E	f	All other program s	service revenue						
Program Service Revenue									
4	g	Total. Add lines 2a ► \$ 28,878,864	-2f						
	3	Investment income	e (including divi	dends, interest					
		other sımılar amou	nts)		754,867			754,867	
	4	Income from investme	nt of tax-exempt be	ond proceeds					
	5	Royalties		►					
	5	Royalties	(ı) Real	(II) Personal					
	6a	Gross Rents	106,360	(II) F ersonar					
	ь	Less rental	120,844						
	c	expenses Rental income	-14,484						
		or (loss)	<u> </u>		-14,484			14.494	
	d	Net rental income	or(loss)	· · · · · ·	-14,464			-14,464	
) Securities	(II) O ther					
	7a	Gross amount from sales of	18,046,233	16,110					
		assets other than inventory						-14,484	
	b	Less cost or other basis and	20,264,803						
		sales expenses							
	c	Gain or (loss)	-2,218,570	16,110	2 202 460	2 202 460			
	d	Net gain or (loss)		. ▶	-2,202,460	-2,202,460			
	8a	Gross income from	fundraising						
		events (not includi \$ 46,344							
ne		of contributions rep	ported on line						
듄		1c) See Part IV, li Attach Schedule G it							
Re		\$15,000		18,109					
er	ь	Less direct expen	sesb	67,895					
Other Revenue	с	Net income or (los		ing events	-21,551	-21,551			
)	9a	Gross income from	gamıng	▶					
		activities See part	IV, line 19						
		Complete Schedule (exceeds \$15,000	3 IT total						
			а						
	b	Less direct expensesb							
	С	Net income or (los:	s) from gaming a	activities ⊢					
	10a	Gross sales of inventory, less							
		returns and allowar	nces . a						
	ь	Less cost of good:		2,852,250					
	c	Net income or (los		2,053,600 Inventory	798,650		575,169	223,481	
		Miscellaneous Re	-	Business Code				·	
	11a	Other Revenue		900,099	92,994			92,994	
	ь								
	c	-							
		All other revenue _							
	d e	Total. Add lines 11		·					
				\$ 92,994					
	12	Total Revenue. A de 8 c ,	d lines 1h, 2g, 3	, 4, 5, 6d, 7d,	29,984,431	23,002,782	575,169	4,708,929	
		9c, 10c, and 11e		▶					
				•				Form 990 (2008)	

Part IX Statement of Functional Expenses

A	Section 501(c)(3) and 501(c)(4) orga Il other organizations must complete column (A) but are not re).
Do ı	not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	398,828	398,828		
3	Grants and other assistance to governments, organizations and individuals outside the U.S. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	2,889,643	1,406,803	1,357,268	125,572
6	Compensation not included above, to disqualified persons (as defined under section $4958(f)(1)$) and persons described in section $4958(c)(3)(B)$				
7	Other salaries and wages	12,245,039	10,181,271		109,419
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	611,886	434,679	173,187	4,020
9	Other employee benefits	1,697,491	1,553,325	124,959	19,207
10	Payroll taxes	1,084,854	849,614	225,237	10,003
11	Fees for services (non-employees)				
а	Management				
b	Legal	41,902		41,902	
С	Accounting	88,736		88,736	
d	Lobbying	66,000		66,000	
e	Professional fundraising See Part IV, line 17				
f	Investment management fees				
g	Other	187,865	58,834	129,031	
12	Advertising and promotion	423,828	394,143	27,430	2,255
13	Office expenses	1,093,230	804,500	273,620	15,110
14	Information technology	201,916	52,657	149,259	
15	Royalties	33,400	33,400		
16	Occupancy	907,049	900,391	6,658	
17 18	Travel	352,446	182,098	162,272	8,076
19	Conferences, conventions and meetings	893,510	881,946	11,564	
20	Interest	647,299	618,174	29,125	
21	Payments to affiliates	,	,	,3	
22	Depreciation, depletion, and amortization	1,866,996	1,674,666	189,926	2,404
23	Insurance	191,221		191,221	· · ·
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
а	MISCELLANEOUS EXP	1,506,492	1,044,834	447,685	13,973
b	Repairs & Maintenance	879,898	409,237	466,691	3,970
c	BAD DEBT	870,671	76,657	794,014	
d	CLINIC FREE CARE	0			
e	LENDER PROGRAM	390,225	390,225		
f	All other expenses	1,116,371	931,930	139,833	44,608
25	Total functional expenses. Add lines 1 through 24f	30,686,796	23,278,212	7,049,967	358,617
26	Joint Costs. Check if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

	Part X	Balance	Sheet
--	--------	---------	-------

					(A) Beginning of year		(B End of	-
	1	Cash—non-interest-bearing			824,612	1		705,263
	2	Savings and temporary cash investments			442,598	2		1,858,615
	3	Pledges and grants receivable, net			1,440,335	3		1,339,494
	4	Accounts receivable, net			244,861	4		228,807
	5	Receivables from current and former officers, directors, trustee other related parties $\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \$		employees or •		5		
	6	Receivables from other disqualified persons (as defined under s persons described in section 4958(c)(3)(B) Complete Part II of				6		
	7	Notes and loans receivable, net			5,418,524	7		4,359,242
	8	Inventories for sale or use			1,032,418	8		1,198,203
2	9	Prepaid expenses and deferred charges			809,105	9		860,894
Assets	10a	Land, buildings, and equipment cost basis	10a	28,767,252				
-	b	Less accumulated depreciation <i>Complete Part VI of Schedule D</i>	10Ь	18,974,558	10,239,084	10c		9,792,694
	11	Investments—publicly traded securities			23,050,355	11	2	1,153,358
	12	Investments—other securities See Part IV, line 11 $Complete\ Part IV$	Part VII	of		12		
	13	Investments—program-related See Part IV, line 11 $\it Complete B \it of Schedule D$.	Part VII	I		13		
	14	Intangible assets				14		
	15	Other assets See Part IV, line 11 Complete Part IX of Schedule D				15		
	16	Total assets. Add lines 1 through 15 (must equal line 34)			43,501,892	16	4	1,496,570
	17	Accounts payable and accrued expenses .			2,559,861	17		1,839,995
	18	Grants payable				18		
	19	Deferred revenue	1,711,925	19		1,366,592		
	20	Tax-exempt bond liabilities			20			
<u>ie</u> s	21	Escrow account liability Complete Part IV of Schedule D		21				
Liabilities	22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified						
ä		persons Complete Part II of Schedule L \ldots		•		22		
	23	Secured mortgages and notes payable to unrelated third parties	5 .			23		
	24	Unsecured notes and loans payable				24		
	25	Other liabilities			5,935,051	25		4,668,059
	26	Total liabilities. Add lines 17 through 25			10,206,837	26		7,874,646
Ses		Organizations that follow SFAS 117, check here ► ✓ and comp through 29, and lines 33 and 34.	plete li	nes 27				
Balance	27	Unrestricted net assets			30,985,489	27	3	0,713,593
Ba	28	Temporarily restricted net assets			2,000,141	28		2,560,974
됟	29	Permanently restricted net assets			309,425	29		347,357
Fund		Organizations that do not follow SFAS 117, check here ► ┌ ar	nd com	plete				
ō		lines 30 through 34.						
	30	Capital stock or trust principal, or current funds				30		
Assets	31	Paid-in or capital surplus, or land, building or equipment fund				31		
	32	Retained earnings, endowment, accumulated income, or other for			32			
Net	33	Total net assets or fund balances			33,295,055			3,621,924
	34	Total liabilities and net assets/fund balances			43,501,892	34	4	1,496,570
Pa	rt XI	Financial Statements and Reporting					Vec	No.
							Yes	No

 E' ' - 1 O - 1 1 1 B	

	_			
1	Accounting method used to prepare the Form 990			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		Νo
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
С	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	Yes	
b	If "Yes," did the organization undergo the required audit or audits?	3b	Yes	

Employer identification number

0 MB No 1545-0047

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury Internal Revenue Service

Name of the organization

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1)
nonexempt charitable trusts.
Attach to Form 990 or Form 990-EZ. See separate instructions.

2008

Open to Public
Inspection

parke	r college	e of chiropractic	:						, ,			
								75	-1596658	8		
Pa	rt I	Reason	for Public C	harity Status (to be co	mpleted	by all or	ganızatıo	ns) (See	Instruct	ions)		
The	organı	zation is not	a private found	ation because it is (Please	check onl	y one org	anızatıon))				
1	Г	A church, c	onvention of ch	nurches, or association of ch	urches de	scribed in	Section 1	L70(b)(1)((A)(i).			
2	<u>~</u>	A school de	escribed in Sec	t ion 170(b)(1)(A)(ii). (Attac	ch Schedu	le E)						
3	Γ	A hospital	or a cooperativ	e hospital service organizati	on describ	bed in Sec	t ion 170(£	o)(1)(A)(i	ii). (Attac	h Schedul	le H)	
4	Γ	A medical i	research organi	zatıon operated ın conjunctı	on with a l	hospital de	escribed ii	Section :	170(b)(1)	(A)(iii). E	nter the	
		hospital's r	name, city, and	state								
5	Γ	An organiza	atıon operated 1	or the benefit of a college or	universit	y owned o	r operated	by a gove	rnmental	unıt desc	rıbed ın	
		Section 170	Section 170(b)(1)(A)(iv). (Complete Part II)									
6	Γ	A federal, s	tate, or local g	overnment or governmental	unıt descr	ıbed ın Se	ct ion 170((b)(1)(A)	(v).			
7	Γ	An organiza	ation that norm	ally receives a substantial p	art of its s	support fro	m a govei	rnmental ı	ınıt or fron	n the gene	ral public	
		described i	n Section 170(l	o)(1)(A)(vi) (Complete Par	tII)							
8	Γ	A communi	ty trust describ	oed in Section 170(b)(1)(A)	(vi) (Com	plete Par	tII)					
9	Γ	An organiza	ation that norm	ally receives (1) more than	331/3% o	fits supp	ort from co	ontribution	ıs, membe	rship fees	, and gross	
		receipts fro	m activities re	lated to its exempt functions	s—subject	to certair	exceptio	ns, and (2) no more	than 331/	'3% of	
		ıts support	from gross inve	estment income and unrelate	ed busines	s taxable	ıncome (l	ess sectio	on 511 tax	x) from bu	sınesses	
		acquired by	the organizati	on after June 30, 1975 See	Section 5	09(a)(2).	(Complete	e Part III)			
10	Γ	An organiza	atıon organızed	and operated exclusively to	test for p	ublic safe	ty See Se	ct ion 509((a)(4). (Se	ee ınstruc	tions)	
11	Γ	An organiza	atıon organızed	and operated exclusively fo	r the bene	fit of, to p	erform the	functions	of, or to o	arry out t	he purposes of	
				orted organizations describe						Section 5	09(a)(3). Check	
				type of supporting organiza	Tion and c				n d	Г туре	III - Other	
e	\vdash		• •	rtify that the organization is								
_	,			agers and other than one or			-			-		
		section 50		-	·		_					
f				d a written determination fro	m the IRS	that it is	a Type I,	Type II o	r Type III	supportin	ng organization,	
		check this		as the organization accepted	d any ouft	or contrib	ution from	any of the			ļ	
g		following pe		as the organization accepted	a any gne	or continu		any or the	•			
				r indirectly controls, either a	alone or to	gether wi	th persons	describe	d ın (ıı)		Yes No	
		and (III) bel	ow, the govern	ng body of the the supported	d organiza	tion?				11g	(i)	
		(ii) a family	/ member of a p	erson described in (i) above	?					11g(ii)	
		(iii) a 35%	controlled enti	ty of a person described in ((i) or (ii) al	bove?				11g(iii)	
h		Provide the	following infori	mation about the organizatio	ns the org	janızatıon	supports					
		ame of	(ii) EIN	(iii) Type of organization		s the		ou notify		s the	(vii) A mount of	
		orted		(described on lines 1-9		ation in		nization		ation in	support?	
	O rgar	iization		above or IRC section (See Instructions))	yourgo	listed in) of your oort?		rganized		
				(See Instructions)		nent?	Jupp	,010	ın the U S ?			
					Yes	No	Yes	No	Yes	No	1	

Total

Part II	Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
	(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Pι	ıblic Support		, ,	,				
Cale	endar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e)	2008	(f) Total
1	Gifts, grants, contributions, and							
	membership fees received (Do not							
	include any "unusual grants ")							
2	Tax revenues levied for the organization's							
	benefit and either paid to or expended on							
_	its behalf The value of services or facilities					 		
3	furnished by a governmental unit to the							
	organization without charge							
4	Total. Add line 1-3					1		
5	The portion of total contribution by each							
5	person (other than a government unit or							
	publicly supported organization) included							
	on line 1 that exceed 2% of the amount							
	shown on line 11, column							
	· (f)							
6	Public Support subtract line 5 from line							
	4							
	otal Support		1		T			
	endar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) :	2008	(f) Total
7	A mounts from line 4							
8	Gross income from interest, dividends,							
	payments received on securities loans,							
	rents, royalties and income from similar							
_	sources							
9	Net income from unrelated business							
	activities, whether or not the business is regularly carried on							
10	Other income Do not include gain or loss							
10	from the sale of capital assets (Explain in							
	Part IV)							
11	Total Support (Add lines 7 through 10)							
12	Gross receipts from related activities, etc	(See instructio	ns)		•	12		
13	First Five Years. If the Form 990 is for the	organization's f	irst second thu	d fourth or fifth	ntay vearas a F		3)	
	organization, check this box and stop here		mat, second, tim	u, rouren, or mer	rtax year as a s	/O1(C)(C	• •	▶ □
								•
Co	omputation of Public Support Perc	entage						
14	Public Support Percentage for 2008 (line 6	5 column (f) dıvı	ded by line 11 c	olumn (f))		14		
15								
16a	Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f 33 1/3% Test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box							
	and stop here. The organization qualifies as a publicly supported organization							
b	33 1/3% Test - 2007. If the organization d				15 is 33 1/3% d	r more,	check th	
	box and stop here. The organization qualifi	es as a publicly	supported orga	nızatıon				▶ □
17a	10% Facts and Circumstances Test - 2008.							
	more, and if the organization meets the "fa		•					· —
	organization meets the "facts and circums							► □
Ь	10% Facts and Circumstances Test - 2007.							
	more, and if the organization meets the "fa		•					_
4.0	the organization meets the "facts and circu							n ▶
18	Private Foundation. If the organization did	not check the b	oux on line 13, 1	oa, 160, 1/a or	1/D, check this	oox an	u see	▶ □
	ınstructions							F-1

Pa	Support Schedule for On (Complete only if you ched				(2)		
	ction A. Public Support		_	,			
Cale	ndar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received (Do not						
2	include any "unusual grants ") Gross receipts from admissions,						
2	merchandise sold or services performed,						
	or facilities furnished in any activity that						
	is related to the organization's tax-						
	exempt purpose						
3	Gross receipts from activities that are						
	not an unrelated trade or business under						
	section 513						
4	Tax revenues levied for the						
	organization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to the						
_	organization without charge						
6	Total Add lines 1-5						
7a	A mounts included on lines 1, 2, and 3						
	received from disqualified persons Amounts included on lines 2 and 3						
D	received from other than disqualified						
	persons that exceed the greater of 1% of						
	the total of lines 9, 10c, 11, and 12 for						
	the year or \$5,000						
c	Total of lines 7a and 7b						
8	Public Support (Substract line 7c from						
_	line 6)						
То	tal Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9	A mounts from line 6						
10a	Gross income from interest, dividends,						
	payments received on securities loans,						
	rents, royalties and income from similar						
	sources						
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after 30 June, 1975		+				
С	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included in line 10b, whether or not the business is regularly						
	carried on						
12	Other income Do not include gain or loss						
	from the sale of capital assets						
	(Explain in Part IV)						
13	Total Support (Add lines 9, 10c, 11 and						
	12)						
14	First Five Years If the Form 990 is for the	organızatıon's fı	rst, second, thir	d, fourth, or fifth	ntax year as a 5	01(c)(3) organı	zation,
	check this box and stop here						▶ □
	monutation of Dublic Compant Days						
15	mputation of Public Support Perc Public Support Percentage for 2008 (line		dod by line 12 o	olumn (fl)		T 4= T	
			•	.orumin (1))		15	
16	Public Support Percentage for 2007 Sche	dule A , Part IV -	A, line 27g			16	
		D					
Co	mputation of Investment Income Investment Income Percentage for 2008 (ne 13 column /f	<u> </u>	17	
				-	"	17	
ΤQ	Investment Income Percentage from 2007	ocnequie A , Pa	TLIV-A, IINE 2/	H		18	

19a 33 1/3% Tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line

17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization **33 1/3% Tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

Schedule A (Form 990 or 990-EZ) 2008

▶□

Part IV	Supplemental Information. Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)							
	Facts and Circumstances Test							

Schedule A (Form 990 or 990-EZ) 2008

Software ID: Software Version:

EIN: 75-1596658

Name: parker college of chiropractic

Form 990, Part VII - Section Aaa

Form 990, Part VII - Section Ada		Posit	(C non (chec		l				(E)
(A) Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee	Officei		Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
Bill Nardiello , Chairman	2 00		Х					0	0	0
Dr Marsha Heikkinen , Vice Chairman	2 00		Х					0	0	0
Judge Roy Kurban , Secretary	2 00		Х					0	0	0
Dr Wright Lassiter , Treasurer	2 00		Х					0	0	0
Dr Rose Lepien , Trustee	2 00		Х					0	0	0
Dr Andrew Hatch , Trustee	2 00		Х					0	0	0
Dr Jack Donovan , Trustee	2 00		Х					0	0	0
DT Nguyen , Trustee	2 00		Х					0	0	0
Dr Robert Longnecker , Trustee	2 00		Х					0	0	0
Dr J Mıchael Flynn , Trustee	2 00		Х					0	0	0
Dr Phillip Cook , Trustee	2 00		Х					0	0	0
Dr John Longnecker , Trustee	2 00		Х					0	0	0
Dr Fabrizio Mancini , President	40 00			Х				837,144	0	147,245
Dr Kenneth Thomas , VP Academics	40 00			Х				251,181	0	30,668
Anthony Boudreau , VP Business Affairs	40 00			Х				231,891	0	37,039
Jesse Green , General Counsel	40 00			Х				231,802	0	40,341
John Plotts , VP Enrollment Accreditat	40 00			Х				231,631	0	39,519
Dr Gilles LaMarche , VP Development	40 00			Х				114,768	0	0
Dr Gene Giggleman , Academic Dean	40 00				Х			200,457	0	21,112
Dr Lawrence Stolar , Dean of Clinics	40 00				Х			153,051	0	12,755
Dr Ronald Rupert , Research Dean	40 00					Х		149,482	0	12,790
Chris Zeppa , Chief Information Office	40 00					Х		129,496	0	21,722
Barbara Jındra , Controller	40 00					Х		125,903	0	11,542
Anthony Rosner , Director Research Initia	40 00					х		116,607	0	10,998
Victor Ballesteros , Dean of Students	40 00					Х		110,700	0	20,385

Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -

-					
	Business Code	(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
a Tuition and Fees	900,099	25,226,793	25,226,793		
b Educational Clinics	900,099	1,652,740			1,652,740
c lender Program	900,099	1,188,301			1,188,301
d Other Programs	900,099	730,095			730,095
e research Grants	900,099	80,935			80,935

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

OMB No 1545-0047

Open to Public Inspection

To be completed by organizations described below. Attach to Form 990 or Form 990-EZ

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities)

- ◆ Section 501(c)(3) organizations complete Parts I-A and B Do not complete Part I-C
- ◆ Section 501(c) (other than section 501(c)(3)) organizations complete Parts I-A and C below Do not complete Part I-B
- ◆ Section 527 organizations complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990EZ, Part VI, line 47 (Lobbying Activities)

- ◆ Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) complete Part II-A Do not complete Part II-B
- ◆ Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A nization answered "Yes " to Form 900 Port IV Line 5 (Provy Tox)

	me of the organization ker college of chiropractic			Employer ider	ntification number			
				75-1596658				
ar		by all organizations exempe the instructions for Schedule		n 501(c) and section	527			
L	Provide a description of the or	ganızatıon's dırect and ındırect pol	itical campaign act	ivities in Part IV				
2	Political expenditures				\$			
3	Volunteer hours							
ar	t I-B To be completed be for Schedule C for d	y all organizations exempetails.)	t under sectio	501(c)(3). (See the	instructions			
	Enter the amount of any excise	e tax incurred by the organization (ınder section 4955		\$			
2	Enter the amount of any excise	e tax incurred by organization man	agers under sectio	n 4955	\$			
;	If the organization incurred in	a section 4955 tax, did it file Form	4720 for this year	?	┌ Yes ┌ No			
a	Was a correction made?				┌ Yes ┌ No			
ь	If "Yes," describe in Part IV							
ar		y all organizations exemp for Schedule C for details.)	t under section	n 501(c), except sec	tion 501(c)(3).			
	Enter the amount directly expe	ended by the filing organization for	section 527 exemp	ot function activities	\$			
	Enter the amount of the filing of 527 exempt funtion activities	organization's internal funds contril	outed to other orga	nizations for section	\$			
	Total of direct and indirect exe 1120-POL, line 17b	empt function expenditures Add lin	ies 1 and 2 and ent	er here and on Form	\$			
	Did the filing organization file I	orm 1120-POL for this year?			┌ Yes ┌ No			
•								
	were made Enter the amount political contributions received	nd Employer Identification Number paid and indicate if the amount was d and promptly and directly deliver action committee (PAC) If addition	paid from the filing ed to a separate po	g organization's own interna olitical organization, such a	al funds or were as a separate			
	were made Enter the amount political contributions received	paid and indicate if the amount was d and promptly and directly deliver	paid from the filing ed to a separate po	g organization's own interna olitical organization, such a	al funds or were as a separate			
	were made Enter the amount political contributions received segregated fund or a political a	paid and indicate if the amount was d and promptly and directly deliver action committee (PAC) If addition	paid from the filing ed to a separate po nal space is needed	g organization's own interna olitical organization, such a d, provide information in Pa (d) A mount paid from filing organization's internal funds If none,	al funds or were as a separate art IV (e) A mount of politic contributions receive and promptly and directly delivered to separate political organization If none			
	were made Enter the amount political contributions received segregated fund or a political a	paid and indicate if the amount was d and promptly and directly deliver action committee (PAC) If addition	paid from the filing ed to a separate po nal space is needed	g organization's own interna olitical organization, such a d, provide information in Pa (d) A mount paid from filing organization's internal funds If none,	al funds or were as a separate art IV (e) A mount of politic contributions receive and promptly and directly delivered to separate political organization If none			
	were made Enter the amount political contributions received segregated fund or a political a	paid and indicate if the amount was d and promptly and directly deliver action committee (PAC) If addition	paid from the filing ed to a separate po nal space is needed	g organization's own interna olitical organization, such a d, provide information in Pa (d) A mount paid from filing organization's internal funds If none,	al funds or were as a separate art IV (e) A mount of politic contributions receive and promptly and directly delivered to separate political organization If none			

(election under sec	tion 501(h)). (See the instructions for Schedule C for de		768
<u> </u>			
Limits on Lo	bbying Expenditures—	(a) Filing Organization's Totals	(b) A ffiliated Group Totals
Total lobbying expenditures to influe	nce public opinion (grass roots lobbying)		
Total lobbying expenditures to influe	nce a legislative body (direct lobbying)		
Total lobbying expenditures (add line	es 1a and 1b)		
Other exempt purpose expenditures			
Total exempt purpose expenditures	(add lines 1c and 1d)		
columns—			
or (b) is: Not over \$500,000	The lobbying nontaxable amount is: 20% of the amount on line 1e		
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		
Grassroots nontaxable amount (ente	r 25% of line 1f)		
Subtract line 1g from line 1a Enter -	0- if line g is more than line a		
Subtract line 1f from line 1c Enter -	O- if line f is more than line c		
If there is an amount other than zero section 4911 tax for this year?	on either line 1h or line 1i, did the organization file Form 4720 repo	orting	┌ Yes ┌ No
	Check If the filing organization Check If the filing organization Limits on Low (The term "expenditures to influe Total lobbying expenditures to influe Total lobbying expenditures (add line Other exempt purpose expenditures Total exempt purpose expenditures to Lobbying nontaxable amount Enter to columns— If the amount on line 1e, column (a) or (b) is: Not over \$500,000 Over \$500,000 but not over \$1,000,000 Over \$1,000,000 but not over \$1,500,000 Over \$1,500,000 but not over \$17,000,000 Over \$17,000,000 Grassroots nontaxable amount (enter Subtract line 1g from line 1a Enter Subtract line 1f from line 1c Enter If there is an amount other than zero	(election under section 501(h)). (See the instructions for Schedule C for detect of the filing organization belongs to an affiliated group (heck of the filing organization checked box A and "limited control" provisions apply Limits on Lobbying Expenditures— (The term "expenditures" means amounts paid or incurred.) Total lobbying expenditures to influence public opinion (grass roots lobbying) Total lobbying expenditures (add lines 1a and 1b) Other exempt purpose expenditures Total exempt purpose expenditures Total exempt purpose expenditures (add lines 1c and 1d) Lobbying nontaxable amount Enter the amount from the following table in both columns— If the amount on line 1e, column (a) or (b) is: The lobbying nontaxable amount is: Not 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 \$225,000 plus 10% of the excess over \$1,000,000 Over \$1,000,000 but not over \$1,000,000 \$225,000 plus 5% of the excess over \$1,500,000 Over \$1,000,000 but not over \$1,000,000 \$100,000 plus 10% of the excess over \$1,500,000 Over \$1,000,000 but not over \$1,000,000 \$225,000 plus 5% of the excess over \$1,500,000 Over \$1,000,000 but not over \$1,000,000 \$1,000,000 Grassroots nontaxable amount (enter 25% of line 1f) Subtract line 1g from line 1a Enter -0- if line g is more than line a Subtract line 1ffrom line 1c Enter -0- if line f is more than line c If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reported the provisions apply Check of the filling grand and limited controls and filling grand and limited controls and filling grand and limited controls and filling grand and limited controls apply Limited controls and filling grand and limited controls apply Limited controls and filling grand and limited controls apply Limited controls and filling grand and limited controls apply Total lobbying capenditures and subtract lobbying Cotal lobbying capenditures Lobbying capenditures Cotal lobb	Limits on Lobbying Expenditures— (The term "expenditures" means amounts paid or incurred.) Total lobbying expenditures to influence public opinion (grass roots lobbying) Total lobbying expenditures to influence a legislative body (direct lobbying) Total lobbying expenditures (add lines 1a and 1b) Other exempt purpose expenditures Total exempt purpose expenditures (add lines 1c and 1d) Lobbying nontaxable amount Enter the amount from the following table in both columns— If the amount on line 1e, column (a) or (b) is: Not over \$500,000 Over \$1,000,000 but not over \$1,000,000 Ver \$1,000,000 but not over \$1,500,000 Over \$1,500,000 but not over \$1,000,000 Over \$1,000,000 Over \$1,000,000 Fig. Soon plus 5% of the excess over \$1,500,000 Over \$1,000,000 Over \$1,000,000 Over \$1,000,000 Fig. Soon plus 5% of the excess over \$1,500,000 Over \$1,000,000 Over \$1,000,000 Fig. Soon plus 5% of line 1f) Subtract line 1g from line 1a Enter -0 - if line g is more than line a Subtract line 1ffrom line 1c Enter -0 - if line f is more than line c If there is an amount other than zero on either line 1 in or line 1, did the organization file Form 4720 reporting

	Lobbying Expendit	ures During 4	1-Year Avera	ging Period		
	Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
2a	Lobbying non-taxable amount					
b	Lobbying ceiling amount (150% of line 2a, column(e))					
с	Total lobbying expenditures					
d	Grassroots non-taxable amount					
e	Grassroots ceiling amount (150% of line d, column (e))					
f	Grassroots lobbying expenditures					

Part II-B	To be completed by	organizations exempt under section 501(c)(3) that h	nave NOT file	ed Form
	5768 (election unde	er section 501(h)). (See the instructions for Schedule C for	r details.)	
			(-)	(h)

	• • • • • • • • • • • • • • • • • • • •	(a	1)	(b)
		Yes	No	A mount
•	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
а	Volunteers?		Νo	
b	Paid staff or management (include compensation in expenses reported on lines c through i)?		Νο	
c	Media advertisements?		Νo	
d	Mailings to members, legislators, or the public?		Νo	
e	Publications, or published or broadcast statements?		Νo	
f	Grants to other organizations for lobbying purposes?		Νo	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?		Νo	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?		Νo	
i	Other activities If "Yes," describe in Part IV	Yes		66,000
j	Total lines 1c through			66,000
a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		Νο	
b	If "Yes" enter the amount of any tax incurred under section 4912			
c	If "Yes" enter the amount of any tax incurred by organization managers under section 4912		ļ	
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			
aı	t III-A To be completed by all organizations exempt under section $501(c)(4)$, so	ection	501(c)(5), or

Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). (See the instructions for Schedule C for details.)

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2		
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3		

Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." (See the instructions for Schedule C for details.)

2	Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
а	Current Year	2a \$	
b	Carryover from last year	2b \$	
c	Total	2c \$	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3 \$	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4 \$	
5	Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	5 ¢	

Part IV Supplemental Information

Dues, assessments and similar amounts from members

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1, Also, complete this part for any additional information

Ident if ier	Return Reference	Explanat ion
Part II-B, Line 11	Explanation of Other Lobbying Activities	The College uses a lobbyist in Austin Texas They speak to the members of the Texas Legislature in order to gain support for legislation directly related to Parker College or related to issues in furtherance of Chiropractic in General

1 \$

Part IV Supplemental I	nformation	
Ident if ier	Return Reference	Explanation

Schedule C (Form 990 or 990EZ) 2008

OMB No 1545-0047

2008

Open to Public Inspection

SCHEDULE D

(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Name of the organization
parker college of chiropractic

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

(a) Donor advised funds

(b) Funds and other accounts

Total number at end of year

Aggregate Contributions to (during year)

Aggregate Grants from (during year)

Aggregate value at end of year

Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?

Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?

Yes No

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

Pι	irpose(s) of conservation easements held by the organization (chec	кан	that apply)
	Preservation of land for public use (e g , recreation or pleasure)	\sqcap	Preservation of an historically importantly land area
Г	Protection of natural habitat	Γ	Preservation of certified historic structure
	Preservation of open space		

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

- on the last day of the tax year

 Held at the End of the Year

 Total number of conservation easements
- b Total acreage restricted by conservation easements

 2b
- Number of conservation easements on a certified historic structure included in (a)
 Number of conservation easements included in (c) acquired after 8/17/06

2b 2c 2d

- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ►
- 4 Number of states where property subject to conservation easement is located **>**
- Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds?

- 6 Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year 🕨
- 7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year 🕨 \$
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

┌ Yes ┌ No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items
- **b** If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items
 - (i) Revenues included in Form 990, Part VIII, line 1

- \$

(ii) Assets included in Form 990, Part X

- \$

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

a Revenues included in Form 990, Part VIII, line 1

- \$

b Assets included in Form 990, Part X

For Paperwork Reduction Act Notice, see the Intructions for Form 990 Cat No 52283D

Part	Organizations Maintaining Co	llections of Art,	, His	tori	<u>cal Treası</u>	ires, or Othe	r Similar	Asse	ts (cc	ontinued)
3	Using the organization's accession and othe items (check all that apply)	r records, check any	ofth	ne fol	lowing that ai	re a sıgnıfıcant u:	se of its co	llection		
а	Public exhibition		d	\vdash	Loan or exc	hange programs				
ь	Scholarly research		e	Γ	Other					
c	Preservation for future generations									
4	Provide a description of the organization's co	ollections and explai	n hov	w the	y further the	organization's ex	empt purpo	se in		
5	During the year, did the organization solicit of assets to be sold to raise funds rather than t						ılar	Γ,	Yes	┌ No
Par	Trust, Escrow and Custodial A Part IV, line 9, or reported an an					anızatıon answ	ered "Yes	" to Fo	rm 9	90,
1a	Is the organization an agent, trustee, custod included on Form 990, Part X?	ian or other interme	dıary	for c	ontributions	or other assets r	not	Γ.	Yes	┌ No
b	If "Yes," explain why in Part XIV and comple	te the following tabl	е							
								A mou	nt	
c	Beginning balance					1c				
d	Additions during the year					1d				
e	Distributions during the year					1e				
f	Ending balance					1f				
2a	Did the organization include an amount on Fo		21?					Γ,	Yes	☐ No
	If "Yes," explain the arrangement in Part XIV									
Par	rt V Endowment Funds. Complete								Equr V	aare Back
1a	Beginning of year balance	(a)Current Year 2,309,568	(D)Prior	rear (C)	wo Years Back (d)	Three Years E	ack (e)	iroui te	ears back
b	Contributions	606,283								
c	Investment earnings or losses	8,492								
d	Grants or scholarships	48,943								
e	Other expenditures for facilities and programs	<u> </u>								
f	Administrative expenses									
g	End of year balance	2,913,332								
2	Provide the estimated percentage of the yea	r end balance held a	S							
а	Board designated or quasi-endowment									
ь	Permanent endowment 12 000 %									
c	Term endowment ► 88 000 %									
3a	Are there endowment funds not in the posses	ssion of the organiza	ition	thata	are held and a	administered for	the			
	organization by	•							Yes	No
	(i) unrelated organizations							3a(i)		No
_	(ii) related organizations							3a(ii)		No
	If "Yes" to 3a(II), are the related organizatio	•						3b		
4	Describe in Part XIV the intended uses of th					aut V luan 10				
D	TVV Tourselesses I and Duildings					arr x line lu				
Par	t VI Investments—Land, Buildings	s, and Equipmer	11. 3			1				
Par	Tinvestments—Land, Buildings Description of investment	s, and Equipmer	11. 3	(a)	Cost or other is (investment)	(b)Cost or other basis (other)	(c) Depred	iation	(d) Bo	ok value
	•	s, and Equipmen	it. 3	(a)	Cost or other	(b)Cost or other	(c) Depred	iation		
1 a L	Description of investment	s, and Equipmer		(a)	Cost or other	(b)Cost or other basis (other)	<u> </u>	83,836		1,294,500
1 a L	Description of investment	s, and Equipmen		(a)	Cost or other	(b)Cost or other basis (other) 1,294,500	<u> </u>	_		1,294,500
b E	Description of investment	s, and Equipmer		(a)	Cost or other	(b)Cost or other basis (other) 1,294,500	13,2	_		1,294,500 5,326,514
1a L b E c L d E	Description of investment and			(a) bas	Cost or other is (investment)	(b)Cost or other basis (other) 1,294,500 18,610,350	13,2	83,836		ok value 1,294,500 5,326,514 2,946,662 225,018

Part VII Investments—Other Securities. See	Form 990, Part X, line 1	2	
(a) Description of security or cateory (including name of security)	(b)Book value	(c) Method	l of valuation year market value
Financial derivatives and other financial products			
Closely-held equity interests			
O ther			
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)			
Part VIII Investments—Program Related. Se	e Form 990, Part X, line	13.	
(a) Description of investment type	(b) Book value	(c) Method	i of valuation year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)	15		
Part IX Other Assets. See Form 990, Part X, II (a) Descri			(b) Book value
(a) Besen	ption		(D) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line			
Part X Other Liabilities. See Form 990, Part 3	T'		
(a) Description of Liability	(b) A mount		
Federal Income Taxes	4 076 101		
Lender Program - Line of Credit Capital Leases	4,076,181		
Other Payables	221,014		
457 Plan Liabilities	270,782		
tun Elabinities	270,782		
Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	4,668,059		

Pa	rt XI Reconciliation of Change in Net Assets from Form 990 to Financial Stateme	nts	
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	29,984,431
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	30,686,796
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-702,365
4	Net unrealized gains (losses) on investments	4	1,029,234
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	1,029,234
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	326,869
	t XII Reconciliation of Revenue per Audited Financial Statements With Revenue		
1	Total revenue, gains, and other support per audited financial		34,046,512
	statements	1	
2	A mounts included on line 1 but not on Form 990, Part VIII, line 12		
а	Net unrealized gains on investments		
b	Donated services and use of facilities		
c	Recoveries of prior year grants		
d	Other (Describe in Part XIV)		
e	Add lines 2a through 2d	2e	4,460,909
3	Subtract line 2e from line 1	3	29,585,603
4	A mounts included on Form 990, Part VIII, line 12, but not on line 1		
а	Investment expenses not included on Form 990, Part VIII, line 7b . 4a		
b	Other (Describe in Part XIV) 4b 398,828		
c	Add lines 4a and 4b	4c	398,828
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	29,984,431
Par	TXIII Reconciliation of Expenses per Audited Financial Statements With Expenses	s per Ret	
1	Total expenses and losses per audited financial statements	1	33,719,643
2	A mounts included on line 1 but not on Form 990, Part IX, line 25		
а	Donated services and use of facilities	4	
b	Prior year adjustments	4	
С	Losses reported on Form 990, Part IX, line 25	1 1	
d	Other (Describe in Part XIV)	4	
e	Add lines 2a through 2d	2e	3,431,675
3	Subtract line 2e from line 1	3	30,287,968
4	A mounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a	1 1	
b	Other (Describe in Part XIV) 4b 398,828	↓	
С	Add lines 4a and 4b	4c	398,828
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	30,686,796
Pa	rt XIV Supplemental Information		

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Ident if ier	Return Reference	Explanation
Part V, Line 4	Description of Intended Use of Endowment Funds	To provide Scholorships to current and incoming students
Part XII, Line 2d - Other Adjustments		Rental Expenses 120844 Cost of Goods Sold 2053600 Realized Loss Reclassified 2218570 Special Events Expense 67895
Part XII, Line 4b - Other Adjustments		Reclass Financial Aid & Scholorships 398828
Part XIII, Line 2d - Other Adjustments		Cost of Goods Sold 2053600 Rental Expenses 120844 Realized Loss Reclassified 2218570 Special Events Expense 67895
Part XIII, Line 4b - Other Adjustments		Auxilliary enterprise costs O Reclass Financial Aid & Scholorships 398828

O.N.

SCHEDULE E

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Schools

Attach to Form 990 or Form 990-EZ. To be completed by organizations that answer "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

2008

Open to Public

	college of chiropractic	employer identificati	OII IIGI	iibci	
		75-1596658			
				YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in it other governing instrument, or in a resolution of its governing body?	s charter, bylaws,	1	Yes	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students brochures, catalogues, and other written communications with the public dealing with student admiprograms, and scholarships?		2	Yes	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadce the period of solicitation for students, or during the registration period if it has no solicitation progethat makes the policy known to all parts of the general community it serves? If "Yes," please desplease explain The nondiscriminatory policy is included in written communication with the public dealing with stuprograms, and scholarships	gram, in a way cribe If "No,"	3	Yes	
4	Does the organization maintain the following?				
а	Records indicating the racial composition of the student body, faculty, and administrative staff?		4a	Yes	
Ь	Records documenting that scholarships and other financial assistance are awarded on a racially r basis?	nondiscriminatory	4b	Yes	
c	Copies of all catalogues, brochures, announcements, and other written communications to the pu	blic dealing			
	with student admissions, programs, and scholarships?		4c	Yes	
d	Copies of all material used by the organization or on its behalf to solicit contributions?		4d	Yes	
	If you answered "No" to any of the above, please explain (If you need more space, attach a sepa	rate statement)			
5 a	Does the organization discriminate by race in any way with respect to Students' rights or privileges?		5a		Νo
Ь	Admissions policies?		5b		Νo
c	Employment of faculty or administrative staff?		5c		Νo
d	Scholarships or other financial assistance?		5d		Νo
е	Educational policies?		5e		Νo
f	Use of facilities?		5f		Νo
g	Athletic programs?		5g		Νo
h	Other extracurricular activities?		5h		Νo
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a sepa	arate statement)			
]		
	Does the organization receive any financial aid or assistance from a governmental agency? Has the organization's right to such aid ever been revoked or suspended?		6a 6b	Yes	Νo
	If you answered "Yes" to either 6a or b, please explain using an attached statement 🦸				
7	Does the organization certify that it has complied with the applicable requirements of sections 4 (01 through 4 05			
	of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an exp		7	Yes	

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2008

SCHEDULE F (Form 990)

Department of the Treasury Internal Revenue Service

▶ Attach to Form 990. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

Statement of Activities Outside the United States

Open to Public **Inspection**

	ne of the organization					Employer ide	entification number
ark	er college of chiropractic					75-159665	8
Pā	General Infor			de the United States	s. Complete		
1				ecords to substantiate	the amount	of the grant	s or
(a) Region offices in the region offices in the region (by type) (i.e., is a program services, grants to recipients located in the region) service(s							
	the grants or assistan	ce					√ Yes √ No
2	=	be in Part IV the	organization's pr	ocedures for monitoring th	ne use of gran	nt funds outsid	le the
3	Activites per Region (U	se Schedule F-1	(Form 990) ıf add	ditional space is needed)			
	(a) Region	offices in the	employees or	region (by type) (i e , fundraising, program services, grants to recipients located in	ıs a progr describe sp	ty listed in (d) am service, pecific type of s) in region	(f) Total expenditures in
lort	:h A merica	1	1	Program Service		Internships e O	136,393
out	th America	1	1	Program Service	Chiropractic	ınternshıps	210,654

Totals ▶

347,047

Pa	Part IV,	line 15, for any edule F-1 if add	sistance to Orga recipient who rec litional space is ne	nizations or Entiti eived more than \$5, eded.	es Outside the Ur ,000. Check this bo	nited States. Composite of the composition of the c	plete if the organiza received more thai	tion answered "Yes n \$5,000	" to Form 990, ▶ 厂
1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) A mount of cash grant	(f) Manner of cash disbursement	(g) A mount of of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		_							
		-							
		-							
		-							
		-							
		-							
		- -							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
2	Enter total nu has provided	mber of organi a section 501(c	zations that are re	cognized as charities	s by the foreign cou	ntry or for which th	e grantee or counse	el . ▶	
3	Enter total nu	mber of other o	organizations or er	ntities				. ▶	

	F-1 (Form 990) if a			ted States. Complete	ii ule organization a	iliswered tes to form	990, Part IV, line 16.
(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) A mount of cash grant	(e) Manner of cash disbursement	(f) A mount of non- cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Schedule F (Form 990) 2008

Complete this part t	o provide the information required	ın Part I, line 2, and any other additional information.
Identifier	ReturnReference	Explanation

Software ID:

Software Version:

EIN: 75-1596658

Name: parker college of chiropractic

Form 990 Schedule F Part II - Grants and Other Assistance to Organizations or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(d) Purpose of grant	(e) A mount of cash grant	(f) Manner of cash disbursement	(g) A mount of non- cash assistance	(h) Description of non-cash assistance	(ı) Method of valuatıon (book, FMV, appraısal, other)
--------------------------	--	-------------------------	------------------------------	------------------------------------	---	--	--

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As Filed Data -

DLN: 93493118000050

OMB No 1545-0047

2008

Department of the Treasury

(Form 990 or 990-EZ)

SCHEDULE G

Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

Supplemental Information Regarding

Fundraising or Gaming Activities

Open to Public

Activities. Complete ganization raised funds ons	through a		following activities Che Solicitation of n Solicitation of g	75-1596658 to Form 990, Part IV eck all that apply non-government grants government grants					
Activities. Complete ganization raised funds ons	through a		following activities Che Solicitation of n Solicitation of g	to Form 990, Part IV eck all that apply non-government grants governments					
ganization raised funds ons ve a written or oral agre	through a		following activities Che Solicitation of n Solicitation of g	eck all that apply non-government grants government grants	, line 17.				
Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply a									
ve a written or oral agre									
					·				
		•			┌ Yes ┌ No				
•	•								
(ii) Activity	fundraiser have custody or control of		fundraiser have custody or control of		fundraiser have custody or control of		1	(or retained by) fundraiser listed in	(or retained by)
	Yes	No							
									
ŀ	I in Form 990, Part VII hest paid individuals or east \$5,000 by the org	l in Form 990, Part VII) or entity hest paid individuals or entities (feast \$5,000 by the organization (iii) Activity contribution	hest paid individuals or entities (fundraise east \$5,000 by the organization Form 990 (iii) Activity (iii) Activity (iii) Contributions?	(ii) Activity (iii) Contributions?	tin Form 990, Part VII) or entity in connection with professional fundraising activities? hest paid individuals or entities (fundraisers) pursuant to agreements under which the fureast \$5,000 by the organization. Form 990-EZ filers are not required to complete this tale (iii) Did fundraiser have custody or control of contributions? (iv) Gross receipts from activity fundraiser listed in col. (i)				

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

Pa	rt II	Fundraising Events. Com more than \$15,000 on Form					, or r	eport	ed
			(a) Event #1 Research Gala (event type)	(b) Event #2	(c) O ther Events (total number)		col	al Eve (a) thi (c))	
Φ	1		64,453		(total number)	+		6,	4,453
Reveilue	2	Gross receipts	18,109			+-		11	8,109
₩ Ф	-	contributions							
	3	Gross revenue (line 1 minus line 2)	46,344					46	6,344
	4	Cash Prizes							
Ses	5	Non-cash Prizes							
pen	6	Rent/Facility costs	34,439					34	4,439
逝 K	7	Other direct expenses	33,456					33	3,456
Direct Expenses	8	Direct expense summary Add lin	es 4 through 7 ın column	(d)				67	7,895
	9	Net income summary Combine li	nes 3 and 8 ın column (d)					-2:	1,551
Par	t III	Gaming. Complete if the or \$15,000 on Form 990-EZ, lir		"Yes" to Form 990, Pa	art IV, line 19, or repo	orted	more	than	1
Revenue			(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) O ther gaming			gaming ough co	
	1	Gross revenue							
9	2	Cash prizes							
Direct Expenses	3	Non-cash prizes							
ы Б	4	Rent/facility costs							
占	5	Other direct expenses							
	6	Volunteer labor	┌ Yes <u>%</u> ┌ No	Yes	┌ Yes%_ ┌ No				
	7	Direct expense summary Add line	s 2 through 5 in column (d)					
	8	Net gaming income summary Com	ibine lines 1 and 7 in colu	ımn (d)		$oldsymbol{ol}}}}}}}}}}}}}}}}}}$			
9	Ent	er the state(s) in which the organiza	ation operates gaming act	tivities		Г		Yes	No
a		he organization licensed to operate				. [9a		
Ь	If"I	No," Explain							
10-	\\\\\-\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			d-d	- Al A				
10a b		e any ofthe organization's gaming l Yes," Explain	ncenses revokea, suspen	ded or terminated during	g the tax year?		10a		
						\dashv			
11	Doe	es the organization operate gaming a	activities with nonmembe	rs?			11		
12		he organization a grantor, beneficia ned to administer charitable gaming							
	10111	ned to administer charitable gaming					12		

			
13	Indicate the percentage of gaming activity operated in		
а	The organization's facility		
b	An outside facility		
14	Provide the name and address of the person who prepares the organization's gaming/special events books and records		
	Name •		
	Address •		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a	
Ь	If "Yes," enter the amount of gaming revenue received by the organization > \$ and the amount of gaming revenue retained by the third party > \$		
c	If "Yes," enter name and address		
	Name •		
	Address 🟲		
16	Gaming manager information		
	Name 🟲		
	Gaming manager compensation 🕨 \$		
	Description of services provided 🟲		
	Director/officer Employee Independent contractor		
17	Mandatory distributions		
а	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	17a	
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year 📂 💲		

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DLN: 93493118000050

OMB No 1545-0047

2008

75-1596658

Department of the Treasury Internal Revenue Service Name of the organization

parker college of chiropractic

Schedule I

(Form 990)

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

Grants and Other Assistance to Organizations,

Governments and Individuals in the U.S.

Open to Public Inspect ion Employer identification number

Part I General Infor	mation on Gra	nts and Assistance	e				
 Does the organization mathe selection criteria use Describe in Part IV the organization 	d to award the gra	nts or assistance?					F Yes Γ I
Form 990, Part Part IV and Sch	IV, line 21 for ai edule I-1 if addi	ny recipient that rece	eived more than \$5,0		tes. Complete if the confirmation one recipient rec		
1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)		(h) Purpose of grant or assistance
Enter total number of seconganizations Enter total number of oth							•
For Paperwork Reduction Act Not	ice, see the Instruc	tions for Form 990.		Cat No 50055	Р	Sci	hedule I (Form 990) 2008

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a)Type of grant or assistance	(b) Number of recipients	(c) A mount of cash grant	(d)A mount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
Student tuition grants	200		398,828	other	Internal tuition discount grants and scholarships awarded by the College to incoming and current students who meet various GPA requirements, financial need requirements and other criteria

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

See Additional Data Table

Ident if ier	Return Reference	Explanation
Other Information		The College has a Scholarship Committee that selects all scholarship recipients. The college awards scholarships and grants to students based on need

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As Filed Data -

DLN: 93493118000050

OMB No 1545-0047

Employer identification number

Schedule J (Form 990)

Department of the Treasury

Name of the organization

parker college of chiropractic

ın Part III

Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest **Compensated Employees**

► Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

Open to Public . Inspection

			75-1596658			
Pa	rt I Questions Regarding Compensation					
					Yes	Νo
1a	Check the appropriate box(es) if the organization prov 990, Part VII, Section A, line 1a Complete Part III					
	First class or charter travel	<u></u>	Housing allowance or residence for personal use			
	▼ Travel for companions		Payments for business use of personal residence			
	Tax idemnification and gross-up payments	고				
	Discretionary spending account	V	Personal services (e g , maid, chauffeur, chef)			
b	If line 1a is checked, did the organization follow a wriprovision of all the expenses described above? If "No			1b	Yes	
2	Did the organization require substantiation prior to re officers, directors, trustees, and the CEO/Executive			2		Νo
3	Indicate which, if any, of the following the organizatio organization's CEO/Executive Director Check all the	at appl	У			
	Compensation committee	•	Written employment contract			
	Independent compensation consultant	도	Compensation survey or study			
	Form 990 of other organizations	<u> - </u>	Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, P	art VI	I, Section A, line 1a			
а	Receive a severance payment or change of control pa	aymeni	t?	4a		Νo
b	Participate in, or receive payment from, a supplemen	tal non	nqualified retirement plan?	4b	Yes	
C	Participate in, or receive payment from, an equity-ba	sed co	mpensation arrangement?	4c		Νo
	If "Yes" to any of lines 4a-c, list the persons and pro	vide th	ne applicable amounts for each item in Part III			
	501(c)(3) and 501(c)(4) organizations only must con	nplete	lines 5-8.			
5	For persons listed in form 990, Part VII, Section A, I compensation contingent on the revenues of	ıne 1a,	, did the organization pay or accrue any			
а	The organization?			5a	Yes	
b	Any related organization?			5b		Νo
	If "Yes," to line 5a or 5b, describe in Part III					
6	For persons listed in form 990, Part VII, Section A, I compensation contingent on the net earnings of	ıne 1a,	, did the organization pay or accrue any			
а	The organization?			6a	Yes	
b	Any related organization?			6b		Νo
	If "Yes," to line 6a or 6b, describe in Part III					
7	For persons listed in form 990, Part VII, Section A, I payments not described in lines 5 and 67 If "Yes," de			7		No
8	Were any amounts reported in Form 990, Part VII, passible to the initial contract exception described in					

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

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

Note. The sum of columns (B)(1)-(111) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of	f W-2 and/or 1099-MIS	SC compensation	(C) Deferred compensation	(D) Nontaxable	(E) Total of columns	(F) Compensation reported in prior Form
		(i) Base compensation	(ii) Bonus & incentive compensation	incentive (III) Other		benefits	(B)(ı)-(D)	990 or Form 990-EZ
Dr Fabrizio Mancini	(I) (II)		284,725	111,048	100,000	47,245	984,389	634,590
Dr Kenneth Thomas	(I) (II)		27,000	41,861	15,000	15,668	281,849	258,332
Anthony Boudreau	(ı) (ıı)		18,000	31,082	15,000	22,039	268,930	240,377
Jesse Green	(ı) (ıı)		18,000	30,997	15,000	25,341	1 272,143	241,404
John Plotts	(ı) (ıı)		14,400	31,988	15,000	24,519	271,150	234,486
Dr Gene Gıggleman	(ı) (ıı)		16,854	11,054		21,112	2 221,569	202,308
Dr Lawrence Stolar	(ı) (ıı)		19,845	3,692		12,755	165,806	142,653
Dr Ronald Rupert	(ı) (ıı)					12,790	162,272	139,715
Chris Zeppa	(ı) (ıı)					21,722	2 151,218	127,050
	(ii)				ſ <u></u> '			
	(i)						,	_
	(ii)	!	<u></u>	<u> </u>	<u>-</u> '	<u> </u>		1
	(i)	<u> </u>	<u> </u>		 '	1		1
	(ii)	<u> </u>	 	<u> </u>	 	<u> </u>	<u> </u>	1
	(i)	<u> </u>	+	 	 '	1		4
	(ii)	'	1	1	1 '	1	1	1

Part III Supplemental Information

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

Ident if ier	Return Reference	Explanation
		Payments made by the organization to 457 plan for the following individuals Dr Fabrizio Mancini \$100,000, Tony Boudreau \$15,000, Dr Ken Thomas \$15,000, Jesse Green \$15,000, and Dr Gilles LaMarche \$15,000
	Part I, Line 5	The bonus received by the President is calculated based on various accomplishments and tasks. One of the criteria is the ability of the College to make a budgeted increase in net assets
	1	The bonus received by the President is calculated based on various accomplishments and tasks. One of the criteria is the ability of the College to make a budgeted increase in net assets
	Part I, Line 8	Dr Gilles LaMarche, Vice President of Development, was hired on 10/01/08 His base compensation was defined by his initial contract
Supplemental Information	Part III	First Class Travel - Dr Fabrizio Mancini, President - The President is reimbursed for reasonable and documented expenses related to his employment by the College on the same basis as other administrators. All airline travel is in accordance with the College's travel policy. The College provides the President with first class or business class airfare for intercontinential travel. The College also purchases upgrade coupons that the President may use at his discretion to upgrade other airfares to first class or business class. Travel for Companions- Dr. Fabrizio Mancini, President - The Preseident receives a fixed amount for family travel and that fixed amount is treated as taxable compensation and gross up payments- All employees- Awards for length of employment are grossed up. Housing Allowance- Dr. Fabrizio Mancini Treated as taxable compensation. Social Club Dues- Dr. Fabrizio Mancini and Dr. Giles LaMarche, VP of Seminars and Development- Monthly social club dues are treated as taxable compensation. Health Club Dues- All employees- The College will reimburse all employees who participate in the Wellness Plan a set amount each month for gym memberships. The employee must show proof of attending the gym. 10 times each month. The amount paid is treated as taxable compensation. Personal Services- The College pays for the President and all Vice Presidents to have a yearly physical with a medical specialist. This is not treated as taxable compensation.

Software ID: Software Version:

EIN: 75-1596658

Name: parker college of chiropractic

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

<u> </u>	1015/ 11 ab 10 05/ 10	· /	gest espe	24 10 4 2 111 p 10 7 C C S		
(B) Breakdown o	f W-2 and/or 1099-MI	SC compensation	(C) Deferred	(D) Nontaxable	(E) Total of columns	(F) Compensation reported in prior Form
(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) O ther compensation	compensation	benefits	(B)(ı)-(D)	990 or Form 990-EZ
441,371	284,725	111,048	100,000	47,245	984,389	634,590
182,320	27,000	41,861	15,000	15,668	281,849	258,332
182,809	18,000	31,082	15,000	22,039	268,930	240,377
182,805	18,000	30,997	15,000	25,341	272,143	241,404
185,243	14,400	31,988	15,000	24,519	271,150	234,486
172,549	16,854	11,054		21,112	221,569	202,308
129,514	19,845	3,692		12,755	165,806	142,653
149,482				12,790	162,272	139,715
129,496				21,722	151,218	127,050
	(B) Breakdown of (i) Base Compensation 441,371 182,320 182,809 182,805 185,243 172,549 129,514 149,482	(B) Breakdown of W-2 and/or 1099-MIS (i) Base Compensation 441,371 284,725 182,320 27,000 182,809 18,000 182,805 18,000 185,243 14,400 172,549 16,854 129,514 19,845	(B) Breakdown of W-2 and/or 1099-MISC compensation (i) Base Compensation (ii) Bonus & (iii) Other compensation 441,371	(B) Breakdown of W-2 and/or 1099-MISC compensation (i) Base Compensation (iii) Other compensation (compensation) 441,371 284,725 111,048 100,000) 182,320 27,000 41,861 15,000) 182,809 18,000 31,082 15,000) 182,805 18,000 30,997 15,000) 185,243 14,400 31,988 15,000) 172,549 16,854 11,054) 129,514 19,845 3,692) 149,482 129,496 129,496	(i) Base Compensation (ii) Bonus & Incentive compensation (iii) Other compensation compensation benefits) 441,371 284,725 111,048 100,000 47,245) 182,320 27,000 41,861 15,000 15,668) 182,809 18,000 31,082 15,000 22,039) 182,805 18,000 30,997 15,000 25,341) 185,243 14,400 31,988 15,000 24,519) 172,549 16,854 11,054 21,112) 129,514 19,845 3,692 12,755) 149,482 12,790 12,790	(B) Breakdown of W-2 and/or 1099-MISC compensation (C) Deferred compensation (D) Nontaxable benefits (E) Total of columns (B)(i)-(D) (i) Base Compensation (iii) Bonus & incentive compensation (iiii) Other compensation 100,000 47,245 984,389) 441,371 284,725 111,048 100,000 47,245 984,389) 182,320 27,000 41,861 15,000 15,668 281,849) 182,809 18,000 31,082 15,000 22,039 268,930) 182,805 18,000 30,997 15,000 25,341 272,143) 185,243 14,400 31,988 15,000 24,519 271,150) 172,549 16,854 11,054 21,112 221,569) 129,514 19,845 3,692 12,755 165,806) 129,496 21,722 151,218

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OMB No 1545-0047

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Schedule L

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Transactions with Interested Persons

► Attach to Form 990 or Form 990-EZ. ▶ To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38b or 40b.

Name of the organization **Employer identification number** parker college of chiropractic Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only). To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b (c) Corrected? (a) Name of disqualified person (b) Description of transaction Yes No 2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization Loans to and/or From Interested Persons To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a (f) (b) Loan to or (g)Written (e) In Approved from the (a) Name of interested person and (c)Original principal default? by board or agreement? (d)Balance due organization? purpose amount committee? Τо From Yes No Yes No Yes No Total **Grants or Assistance Benefitting Interested Persons** To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27. (b)Relationship between interested person (a) Name of interested person (c)A mount of grant or type of assistance and the organization Discounted Tuition in the amount of \$9,000 n/a - university scholarships awarded by the President **Business Transactions Involving Interested Persons** To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c. (b) Relationship (e) Sharing of organization's between interested (c) A mount of (a) Name of interested person (d) Description of transaction revenues? person and the transaction organization Yes No

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OMB No 1545-0047

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SCHEDULE M (Form 990)

Department of the Treasury

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990

Non-Cash Contributions

Internal Revenue Service

Name of the organization parker college of chiropractic **Employer identification number** 75-1596658

Ра	Types of Property	T						
		(a) Check ıf	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line	(d Method of de reven	etermı	nıng	
		applicable		1 g				
1	Art—Works of art							
2	Art—Historical treasures .							
3	Art—Fractional interests							
4	Books and publications							
5	Clothing and household goods							
6	Cars and other vehicles							
7	Boats and planes							
8	Intellectual property							
	Securities—Publicly traded .							
10	Securities—Closely held stock $$.							
11	Securities—Partnership, LLC, or trust interests							
12	Securities—Miscellaneous							
13	Q ualified conservation contribution (historic structures)							
14	Qualified conservation contribution (other)							
15	Real estate—Residential .							
16	Real estate—Commercial							
17	Real estate—Other							
18	Collectibles							
19	Food inventory							
20	Drugs and medical supplies .							
	Taxidermy							
22	Historical artifacts							
23	Scientific specimens							
24	Archeological artifacts							
	Chiropractic	,,	_					
	Other (describe Equipment)	X	5	158,819	Fair Market Value			
	Other (describe)							
	Other (describe)							
	Other (describe)	L la						
29	Number of Forms 8283 received which the organization complete	-		ar for contributions for	29			
	Acknowledgement		•		•			
							Yes	No
30a	During the year, did the organization hold for at least three years from the date of							
	for the entire holding period? .					30a		No
Ь	If "Yes", describe the arrangem	ent in Part 1	II					
31	Does the organization have a gif	tacceptand	ce policy that requires the	review of any non-standard	contributions?	31	Yes	
32a	Does the organization hire or us contributions?	e third part	ies or related organizations	to solicit, process, or sell i	non-cash	32a		No
ь 33	If "Yes", describe in Part II If the organization did not report checked, describe in Part II	revenues i	n Column (c) for a type of p	oroperty for which Column (a	a) is			
D	anerwork Peduction Act Notice see	the Instance	-i f F 000	Cat No. 512271	Schodule	M /F	000	١ ٥٥٥٥

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.					
Identifier	ReturnReference	Explanation			
240111111	Notal III Colored	Explanation			
	1	1			

DLN: 93493118000050

OMB No 1545-0047

2008

Open to Public Inspection

SCHEDULE 0

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

Name of the organization parker college of chiropractic

Employer identification number 75-1596658

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 2		A family relationship exists between Dr John Longnecker, Trustee and Dr Robert Longnecker, Trustee

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 10		The College's Form 990 will be sent to the Board at least 30 days before filing. Each member will be instructed to review, and forward any questions or concerns to College management.

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section B, Ine 12c		Bylaw's prohibit the Trustees from participating in decisions when they have a conflict of interest. The Employee Handbook applies to all employees and prohibits contracts between the College and any firm or individual in which an employee has a material financial interest. To monitor the presence of any conflicts, the Trustees, the President, the Vice Presidents, the General Counsel, Department Directors, and employees in Purchasing and Financial Aid must annually complete a form to disclose any conflict of interest. Employment agreements also require that some employees 1) disclose conflicts of interest and 2) refrain from participating in decisions concerning that subject. The disclosure forms of Trustees are reviewed by the General Counsel. The disclosure forms of employees are reviewed by the Director of Human Resources. If additional action is necessary to evaluate the conflict or to prevent that trustee or employee from participating in decisions involving that conflict of interest, the Director of Human Resources may seek assistance from the Vice President of Business or the General Counsel. If necessary, the Vice President or General Counsel may seek assistance from the President or the Chair of the Board.

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		A review of compensation for the President and Vice Presidents was last undertaken in 2007

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		The organization does not make its governing documents, conflict of interest policy, and financial statements available to the public

Identifier	Return Reference	Explanation
		The Form 990 will be sent to the Board at least 30 days before filing. Each member will be instructed to review and forward any questions or concerns to College management.

ldentifier	Return Reference	Explanation
Schedule F Part 1 Line 3 column e		The Parker Clinic Abroad Program is for senior interns at Parker College. The purpose of this program is to afford our Parker chiropractic interns an opportunity for a multicultural clinical experience. Parker College students study in Mexico and Colombia. This 11 week experience, promotes the development of Spanish speaking chiropractors to meet the increasing Hispanic population health care demands in the United States. It offers students the opportunity to examine and treat a higher volume of patients that will provide an impetus to bring the students to a more advanced level of clinical performance.

	ldentifier	Return Reference	Explanation
- 1	Part VII- Section Average Hours A Line B ner Week		The average hours per wieck listed for all Trustees listed is an estimate of the average hours spent. The actual number of hours for each of the Trustees varies widely, depending on the attendance and scheduling of meetings.