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Form **990**

Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2009

Open to Public Inspection

Cho	sck if ar	pplicable Please	C Name of organization			D Employer id	entification number
_	ress ch	ange use IRS	SHERMAN COLLEGE OF CHIROPRACTIC	STRAIGHT		23-724284	44
— Nar	ne char	label or print or				E Telephone n	umber
– _{Init}	al retur		Number and street (or	P O box if mail is not delivered to street addre	ss) Room/suite	(864) 578-	
— Ten	mınated	Instruc- tions.	PO BOX 1452		, sand	G Gross receipts	s \$ 7,517,603
– _{Am}	ended r	return	City or town, state or co	ountry, and ZIP + 4			
— _{App}	lication	pending	SPÁRTANBURG, SC 29:	304			
			ame and address of prin	cıpal officer	H(a) Is thi	l s a group retur	n for
		I	REVELS OX 1452		affilia		⊤Yes 🔽 No
			RTANBURG, SC 29304		H(b) Are al	l affiliates includ	ded?
					If"No	o," attach a list	t (see instructions)
[Tax	k-exem	opt status ✔ 501	(c) (3) ◀ (insert no)	4947(a)(1) or 527	H(c) Grou	ip exemption ni	umber 🟲
ı w	ebsit e	∷ ► HTTP //WW	W SHERMAN EDU				
	_		ration Trust Association	n	L Year of fo	rmation 1973	M State of legal domicile SC
Pai	τιΙ	Summary	<u> </u>				
		,	5	on or most significant activities T COMPETENT, COMPASSIONATE, I	ETHICAL ANI	D SUCCESSFU	L DOCTORS OF
မ ပိ		CHIROPRACTI	C WHO EXCEL AS PRIM	IARY HEALTH CARE PROVIDERS CE	NTERED ON	VERTEBRAL S	UBLUXATION
Governance							
≣							
5	2	Check this box I	If the organization di	scontinued its operations or disposed	of more than	25% of its net	assets
ő	3	Number of voting	g members of the goverr	ning body (Part VI, line 1a)			3
ACUMINES				of the governing body (Part VI, line 1b)		!
			employees (Part V, line				172
₹			volunteers (estimate if r			5	
		_	lated business revenue isiness taxable income f	•		'a ⁽ 'b	
	В.	Net differated be	isiness taxable income	10111 101111 990-1, line 34	Prio	r Year	Current Year
	8	Contributions a	ınd grants (Part VIII, lır	7110	957,681	443,397	
₫	9		e revenue (Part VIII, lir		6,040,411	5,302,319	
enue	_				- / /	-,,	
Yen	10	Investment inc	ome (Part VIII, column	(A), lines 3, 4, and 7d)		207,441	-284,799
Revenue	10 11		•	(A), lines 3, 4, and 7d) lines 5, 6d, 8c, 9c, 10c, and 11e)		207,441	-284,799 -138,150
Reven		Other revenue Total revenue-	(Part VIII, column (A), -add lines 8 through 11	lines 5, 6d, 8c, 9c, 10c, and 11e) (must equal Part VIII, column (A), line		-129,062	-138,150
Rayen	11 12	Other revenue Total revenue- 12)	(Part VIII, column (A), -add lines 8 through 11	lines 5, 6d, 8c, 9c, 10c, and 11e) (must equal Part VIII, column (A), line	3	-129,062 7,076,471	-138,150 5,322,767
Raven	11 12 13	Other revenue Total revenue 12) Grants and sim	(Part VIII, column (A), -add lines 8 through 11 	lines 5, 6d, 8c, 9c, 10c, and 11e) (must equal Part VIII, column (A), line IX, column (A), lines 1-3)	3	-129,062	-138,150 5,322,767 442,657
	11 12 13 14	Other revenue Total revenue 12) Grants and sim Benefits paid to	(Part VIII, column (A), -add lines 8 through 11	lines 5, 6d, 8c, 9c, 10c, and 11e) (must equal Part VIII, column (A), line		-129,062 7,076,471	-138,150 5,322,767
	11 12 13	Other revenue Total revenue 12) Grants and sim Benefits paid to	(Part VIII, column (A), -add lines 8 through 11	lines 5, 6d, 8c, 9c, 10c, and 11e) (must equal Part VIII, column (A), line IX, column (A), lines 1-3)		-129,062 7,076,471	-138,150 5,322,767 442,657
	11 12 13 14	Other revenue Total revenue 12) Grants and sim Benefits paid to Salaries, other 10)	(Part VIII, column (A), -add lines 8 through 11	lines 5, 6d, 8c, 9c, 10c, and 11e) (must equal Part VIII, column (A), line		-129,062 7,076,471 627,932	-138,150 5,322,767 442,657 0
Expenses Reven	11 12 13 14 15	Other revenue Total revenue 12) Grants and sim Benefits paid to Salaries, other 10) Professional fu	(Part VIII, column (A), -add lines 8 through 11	lines 5, 6d, 8c, 9c, 10c, and 11e) (must equal Part VIII, column (A), line IX, column (A), lines 1-3) X, column (A), line 4) e benefits (Part IX, column (A), lines 5		-129,062 7,076,471 627,932	-138,150 5,322,767 442,657 0 4,512,044
	11 12 13 14 15 16a b	Other revenue Total revenue 12) Grants and sim Benefits paid to Salaries, other 10) Professional fu Total fundraising e Other expense	(Part VIII, column (A), -add lines 8 through 11	Innes 5, 6d, 8c, 9c, 10c, and 11e) (must equal Part VIII, column (A), line IX, column (A), lines 1-3) X, column (A), line 4) e benefits (Part IX, column (A), lines 5 column (A), line 11e) , line 25) 245,208 ines 11a-11d, 11f-24f)		-129,062 7,076,471 627,932 4,447,681 2,290,690	-138,150 5,322,767 442,657 0 4,512,044 0
	11 12 13 14 15 16a b 17 18	Other revenue Total revenue 12) Grants and sim Benefits paid to Salaries, other 10) Professional fu Total fundraising e Other expense Total expenses	(Part VIII, column (A), -add lines 8 through 11	Innes 5, 6d, 8c, 9c, 10c, and 11e) (must equal Part VIII, column (A), line IX, column (A), lines 1-3) X, column (A), line 4) e benefits (Part IX, column (A), lines 5 column (A), line 11e) , line 25) 245,208 ines 11a-11d, 11f-24f) et equal Part IX, column (A), line 25)		-129,062 7,076,471 627,932 4,447,681 2,290,690 7,366,303	-138,150 5,322,767 442,657 0 4,512,044 0 1,846,901 6,801,602
Expenses	11 12 13 14 15 16a b	Other revenue Total revenue 12) Grants and sim Benefits paid to Salaries, other 10) Professional fu Total fundraising e Other expense Total expenses	(Part VIII, column (A), -add lines 8 through 11	Innes 5, 6d, 8c, 9c, 10c, and 11e) (must equal Part VIII, column (A), line IX, column (A), lines 1-3) X, column (A), line 4) e benefits (Part IX, column (A), lines 5 column (A), line 11e) , line 25) 245,208 ines 11a-11d, 11f-24f)	;-	-129,062 7,076,471 627,932 4,447,681 2,290,690 7,366,303 -289,832	-138,150 5,322,767 442,657 0 4,512,044 0
Expenses	11 12 13 14 15 16a b 17 18	Other revenue Total revenue 12) Grants and sim Benefits paid to Salaries, other 10) Professional fu Total fundraising e Other expense Total expenses	(Part VIII, column (A), -add lines 8 through 11	Innes 5, 6d, 8c, 9c, 10c, and 11e) (must equal Part VIII, column (A), line IX, column (A), lines 1-3) X, column (A), line 4) e benefits (Part IX, column (A), lines 5 column (A), line 11e) , line 25) 245,208 ines 11a-11d, 11f-24f) et equal Part IX, column (A), line 25)	Beginning	-129,062 7,076,471 627,932 4,447,681 2,290,690 7,366,303	-138,150 5,322,767 442,657 0 4,512,044 0 1,846,901 6,801,602
Expenses	11 12 13 14 15 16a b 17 18	Other revenue Total revenue 12) Grants and sim Benefits paid to Salaries, other 10) Professional fu Total fundraising e Other expense Total expenses Revenue less e	(Part VIII, column (A), -add lines 8 through 11	Innes 5, 6d, 8c, 9c, 10c, and 11e) (must equal Part VIII, column (A), line IX, column (A), lines 1-3) X, column (A), line 4) e benefits (Part IX, column (A), lines 5 column (A), line 11e) , line 25) 245,208 ines 11a-11d, 11f-24f) et equal Part IX, column (A), line 25)	Beginning	-129,062 7,076,471 627,932 4,447,681 2,290,690 7,366,303 -289,832 g of Current	-138,150 5,322,767 442,657 0 4,512,044 0 1,846,901 6,801,602 -1,478,835
Expenses	11 12 13 14 15 16a b 17 18 19	Other revenue Total revenue 12) Grants and sim Benefits paid to Salaries, other 10) Professional fu Total fundraising e Other expense Total expenses Revenue less e	(Part VIII, column (A), -add lines 8 through 11	Innes 5, 6d, 8c, 9c, 10c, and 11e) (must equal Part VIII, column (A), line IX, column (A), lines 1-3) X, column (A), line 4) e benefits (Part IX, column (A), lines 5 column (A), line 11e) , line 25) \$\insertarrow\$ 245,208 ines 11a-11d, 11f-24f) it equal Part IX, column (A), line 25) 18 from line 12	Beginning	-129,062 7,076,471 627,932 4,447,681 2,290,690 7,366,303 -289,832 g of Current lear	-138,150 5,322,767 442,657 0 4,512,044 0 1,846,901 6,801,602 -1,478,835 End of Year
Net Assets of Expenses Fund Balances	11 12 13 14 15 16a b 17 18 19	Other revenue Total revenue 12) Grants and sim Benefits paid to Salaries, other 10) Professional fu Total fundraising e Other expenses Total expenses Revenue less e Total assets (F Total liabilities Net assets or f	(Part VIII, column (A), -add lines 8 through 11	Innes 5, 6d, 8c, 9c, 10c, and 11e) (must equal Part VIII, column (A), line IX, column (A), lines 1-3) X, column (A), line 4) e benefits (Part IX, column (A), lines 5 column (A), line 11e) , line 25) 245,208 ines 11a-11d, 11f-24f) et equal Part IX, column (A), line 25) 18 from line 12	Beginning	-129,062 7,076,471 627,932 4,447,681 2,290,690 7,366,303 -289,832 g of Current lear 13,461,467	-138,150 5,322,767 442,657 0 4,512,044 0 1,846,901 6,801,602 -1,478,835 End of Year 13,552,291
Net Assets of Expenses Fund Balances	11 12 13 14 15 16a b 17 18 19	Other revenue Total revenue 12) Grants and sim Benefits paid to Salaries, other 10) Professional fu Total fundraising e Other expense Total expenses Revenue less e Total assets (P Total liabilities Net assets or f	(Part VIII, column (A), -add lines 8 through 11	Innes 5, 6d, 8c, 9c, 10c, and 11e) (must equal Part VIII, column (A), line IX, column (A), lines 1-3) X, column (A), line 4) e benefits (Part IX, column (A), lines 5 column (A), line 11e) , line 25) 245,208 ines 11a-11d, 11f-24f) et equal Part IX, column (A), line 25) 18 from line 12	Beginning Y	-129,062 7,076,471 627,932 4,447,681 2,290,690 7,366,303 -289,832 g of Current fear 13,461,467 2,379,943 11,081,524	-138,150 5,322,767 442,657 0 4,512,044 0 1,846,901 6,801,602 -1,478,835 End of Year 13,552,291 2,283,918 11,268,373
Net Assets of Expenses Fund Balances	11 12 13 14 15 16a b 17 18 19	Other revenue Total revenue— 12) Grants and sim Benefits paid to Salaries, other 10) Professional fu Total fundraising e Other expenses Total expenses Revenue less e Total assets (F Total liabilities Net assets or f Signature I Under penalties of	(Part VIII, column (A), -add lines 8 through 11	Innes 5, 6d, 8c, 9c, 10c, and 11e) (must equal Part VIII, column (A), line IX, column (A), lines 1-3) X, column (A), line 4) e benefits (Part IX, column (A), lines 5 column (A), line 11e) , line 25) \$\insertarrow 245,208 ines 11a-11d, 11f-24f) it equal Part IX, column (A), line 25) 18 from line 12	Beginning Y	-129,062 7,076,471 627,932 4,447,681 2,290,690 7,366,303 -289,832 g of Current ear 13,461,467 2,379,943 11,081,524	-138,150 5,322,767 442,657 0 4,512,044 0 1,846,901 6,801,602 -1,478,835 End of Year 13,552,291 2,283,918 11,268,373 the best of my knowledge
Fund Balances Expenses	11 12 13 14 15 16a b 17 18 19 20 21 22 1 III	Other revenue Total revenue— 12) Grants and sim Benefits paid to Salaries, other 10) Professional fu Total fundraising e Other expenses Total expenses Revenue less e Total assets (F Total liabilities Net assets or f Signature I Under penalties of	(Part VIII, column (A), -add lines 8 through 11	Innes 5, 6d, 8c, 9c, 10c, and 11e) (must equal Part VIII, column (A), line IX, column (A), lines 1–3) X, column (A), line 4) e benefits (Part IX, column (A), lines 5 column (A), line 11e) , line 25) 245,208 ines 11a–11d, 11f–24f) et equal Part IX, column (A), line 25) 18 from line 12 Inne 21 from line 20	Beginning Y	-129,062 7,076,471 627,932 4,447,681 2,290,690 7,366,303 -289,832 g of Current ear 13,461,467 2,379,943 11,081,524	-138,150 5,322,767 442,657 0 4,512,044 0 1,846,901 6,801,602 -1,478,835 End of Year 13,552,291 2,283,918 11,268,373 the best of my knowledge
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Pare Gales G	11 12 13 14 15 16a b 17 18 19 20 21 22 t III	Other revenue Total revenue— 12) Grants and sim Benefits paid to Salaries, other 10) Professional fu Total fundraising e Other expense Total expenses Revenue less e Total liabilities Net assets or f Signature I Under penalties of and belief, it is true ****** Signature of off Type or print no	(Part VIII, column (A), -add lines 8 through 11	Innes 5, 6d, 8c, 9c, 10c, and 11e) (must equal Part VIII, column (A), line IX, column (A), lines 1–3) X, column (A), line 4) e benefits (Part IX, column (A), lines 5 column (A), line 11e) , line 25) 245,208 Innes 11a–11d, 11f–24f) et equal Part IX, column (A), line 25) 8 from line 12 Inne 21 from line 20 examined this return, including accompanying laration of preparer (other than officer) is base Date 2010-07-06	schedules and std on all information Date Check if self-	-129,062 7,076,471 627,932 4,447,681 2,290,690 7,366,303 -289,832 g of Current fear 13,461,467 2,379,943 11,081,524 Interpretation of which preparations of the content o	-138,150 5,322,767 442,657 0 4,512,044 0 1,846,901 6,801,602 -1,478,835 End of Year 13,552,291 2,283,918 11,268,373 the best of my knowledge rer has any knowledge

Part III Statement of Program Service Accomplishments

Briefly describe the organization's mission

EDUCATE, GRADUATE, AND SUPPORT COMPETENT, COMPASSIONATE, ETHICAL AND SUCCESSFUL DOCTORS OF CHIROPRACTIC WHO EXCEL AS PRIMARY HEALTH CARE PROVIDERS CENTERED ON VERTEBRAL SUBLUXATION

2	Did the organization unde the prior Form 990 or 99		program se	rvices during the year	which were not listed on	┌ Yes ┌ No
	If "Yes," describe these n	iew services on Sched	lule O			
3	Did the organization ceas services?			nt changes in how it co	nducts, any program	┌ Yes ┌ No
	If "Yes," describe these o	hanges on Schedule ()			
4)1(c)(4) organizations	and section	on 4947(a)(1) trusts a	largest program services b re required to report the an service reported	
4a	(Code) (Expenses \$	5,282,650	ıncludıng grants of \$	442,657) (Revenue \$)
	•	STRAIGHT CHIROPRACTION	C STUDENTS	APPROXIMATELY 205 STUD	ENTS SERVED ON A FULL-TIME BA	ASIS PROVIDED EDUCATION
4b	(Code) (Expenses \$		including grants of \$) (Revenue \$)
4c	(Code) (Expenses \$		including grants of \$) (Revenue \$)
	-					
4d	Other program services	(Describe in Schedu	le O)			
	(Expenses \$	ıncludır	ng grants o	f\$) (Revenue \$)
4e	Total program service ex	xpenses ⊩ \$	5,282,65	0		

Part IV	Checklis	t of	Red	uire	d 9	Sche	dules
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			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		N o
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	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 similar funds or 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, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		Νο
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV.	9		Νο
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi- endowments? If "Yes," complete Schedule D, Part V	10	Yes	
11	Is the organization's answer to any of the following questions "Yes"? If so,complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	Yes	
	◆ Did the organization report an amount for land, buildings, and equipment in Part X, line10? If "Yes," complete Schedule D, Part VI.			
	◆ Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.			
	◆ Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.			
	◆ Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.			
	◆ Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.			
	◆ Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.			
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12	Yes	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? Yes No			
	If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional 12A No	Į		
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	Yes	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Νο
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If</i> " <i>Yes,"</i> complete Schedule F, Part I	14b		Νο
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 U S? <i>If</i> " <i>Yes," complete Schedule F, Part II</i>	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 U S ? If "Yes," complete Schedule F, Part III	16		No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If</i> "Yes," complete Schedule G, Part I	17		Νο
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If</i> "Yes," complete Schedule G, Part II	18		Νο
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		Νο
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		Νo

Par	t IV Checklist of Required Schedules (continued)			
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States 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 of grants and other assistance to individuals in the United States 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, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23		No
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 line 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		Νο
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		No
26	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, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part			
		28a		Νo
	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes,"</i> complete Schedule L, Part IV	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? <i>If</i> " <i>Yes,"</i> 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		Νo
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If</i> " <i>Yes,"</i> complete Schedule M	30		Νο
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No
32	Schedule N, Part II	32		Νο
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		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		Νο
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		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		Νο
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compli	ance
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10. Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0 if not applicable 10. Did the organization cannot be summary and transmittal of U.S. Information Returns. Enter -0 if not applicable 10. Did the organization cannot be summary and transmittal organization and reportable sammary (sembing) winnings to prize winners?				Yes	No
b Enter the number of Forms W-20 included in line 1a. Enter-0- finot applicable 1	1a	· · · · · · · · · · · · · · · · · · ·			
Or is the organization comply with backup withholding rules for reportable payments to vendors and reportable againing (gambling) winnings to prize winners? 2a. Einter the number of employees reported on form W-3, Transmittel of Wage and Tax Statements flied for the calendar year anding with or within the year covered by this return. 1122 b. If a least one is reported on line 2e, did the organization file all required dederal employment tax returns? Note: If the sum of lines 1 and 2 as greater than 250, you may be required to either this stratum (see instructions) 3b. Old the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? 4c. If If Yes, 'has it filed a Form 990-T for this year? If 'Mo,' provide an explanation in Schedule 0. 3b. If Yes, 'has it filed a Form 990-T for this year? If 'Mo,' provide an explanation in Schedule 0. 3b. If Yes, 'has it filed a Form 990-T for this year? If 'Mo,' provide an explanation in Schedule 0. 3b. If Yes, 'has it filed a Form 990-T for this year? If 'Mo,' provide an explanation in Schedule 0. 3b. If 'Yes,' that it he 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 in African and 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 11 Yes,' did the organization have annual gross is party to a prohibited tax sheller transaction? 11 Yes,' to line Sa or Sb, did the organization that it was or is a party to a prohibited tax sheller transaction? 12 Yes to line Sa or Sb, did the organization that it was or is a party to a prohibited tax sheller transaction? 13 Yes,' If yes,' did the organization may contributions that was received to the payon and the deductible? 14 Yes,' did the organization may contributions that was received to the payon and the deductible? 15 Yes,' indicate the number of Forms 8282 filed d	h				
gamming (gambling) winnings to prize winners? 28 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. 5 It a least one is reported on line 2a, did the organization file all required federal employment tax returns? Notice If the sum of lines 1a and 2 as greater than 250, you may be required to e-file this return (see instructions) 30 Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? 5 If Yes, has it filed a Form 990-T for this year? If No, "provide an explanation in Schedule O. 5 If Yes, has it filed a Form 990-T for this year? If No, "provide an explanation in Schedule O. 5 If Yes, has it filed a Form 990-T for this year? If No, "provide an explanation in Schedule O. 5 If Yes, has it filed a Form 990-T for this year? If No, "provide an explanation in Schedule O. 5 If Yes, a stand the remained of the organization have an interest in, or a signature or other authority over, inflancial account in a foreign country. 5 See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts 5 West the organization a party to a prohibited tax shelter transaction? 5 If Yes, "the insertion of a schedule organization in Form 888-1, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? 5 Did any taxable party notify the organization that the organization by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? 5 Do Dess the organization manual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? 5 Organization that may receive deductible contributions under section 170(c). 5 Did the organization make any contributions that were not tax deductible? 6 Did the organization make any taxable distribution to a surpress statement that such contributions of t		1b 0			
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tretum? b If "Yes," has it field a Form 990-T for this year? If "Wo," provide an explanation in Schedule 0 At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account; b If "Yes," enter the name of the foreign country (such as a bank account, securities account, or other financial accounts? b If "Yes," enter the name of the foreign country is the same than the same time that is a bank account, securities account, or other financial accounts? 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a Did any taxable party notify the organization file Form 888-71, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? 5b Did any taxable party notify the organization file Form 888-71, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? 5c Did any taxable party notify the organization file Form 888-71, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? 5c Did the organization shelt any organization file Form 888-71, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? 5c Did the organization have annual gross receipts that are normally greater than \$100,000, and did the organization shelt and the very solicitation an express statement that such contributions or gifts were not tax deductible? 7 Organizations that may receive deductible contributions under section 170(c). 9 If "Yes," did the organization notify the donor of the value of the goods or services provided? 70 Organizations that may receive deductible contributions under section 170(c). 9 If "Yes," indicates the number of forms \$282 filed during the year and the organization and partly for goods and services provided to the payor? 9 If "Yes," indicates the number of forms \$282 filed during the year and the organization file and the file organization and the payor? 9 Did the organization, during the year, pay premiu	b	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see	2b	Yes	
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c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		services provided to the payor?	7a		No
file Form 8282?					
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		file Form 8282?			No
benefit contract?	d	If "Yes," indicate the number of Forms 8282 filed during the year			
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	e		7e		No
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	f		7f		No
required?	g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		
the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	h		7h		
Sponsoring organizations maintaining donor advised funds. a Did the organization make any taxable distributions under section 4966?	8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess	Ω		
a Did the organization make any taxable distributions under section 4966?	9				
b Did the organization make a distribution to a donor, donor advisor, or related person?			9a		
a Initiation fees and capital contributions included on Part VIII, line 12 10a b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 11 Section 501(c)(12) organizations. Enter a Gross income from members or shareholders			9b		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 11 Section 501(c)(12) organizations. Enter a Gross income from members or shareholders	LO	Section 501(c)(7) organizations. Enter			
facilities 1.1 Section 501(c)(12) organizations. Enter a Gross income from members or shareholders	а	Initiation fees and capital contributions included on Part VIII, line 12 10a			
a Gross income from members or shareholders	b				
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11	Section 501(c)(12) organizations. Enter			
against amounts due or received from them)	а	Gross income from members or shareholders			
b If "Yes," enter the amount of tax-exempt interest received or accrued during the	b	· · · · · · · · · · · · · · · · · · ·			
1126	12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
year 1 1 1	b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			

PO BOX 1452

(864) 578-8770

SPARTANBURG, SC 29304

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Se	ction A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body			
ь	Enter the number of voting members of the governing body			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any			
_	other officer, director, trustee, or key employee?	2		Νo
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		Νο
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		No
6	Does the organization have members or stockholders?	6		Νο
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the			
	governing body?	7a		Νo
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		Νo
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
а	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		Νο
	ction B. Policies (This Section B requests information about policies not required by the Internal			
Re	venue Code.)			
4.0		40	Yes	No
	Does the organization have local chapters, branches, or affiliates?	10a		No
Б	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?	10b		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	Yes	
11A	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise		103	
_	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	
	If "Yes" to line a or b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		Νο
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?			
C -		16b		
	ction C. Disclosure List the States with which a copy of this Form 990 is required to be filed▶SC			
18	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			
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table			
20	State the name, physical address, and telephone number of the person who possesses the books and records of th	e orga	nızatıor	n ►

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 Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

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

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

Check this box if the organization did n	ot compens	ate any	curr	ent c	r fo	rmer o	ffıce	r, dırector, trustee o	or key employee		
(A) Name and Title	(B) A verage hours	Posi t	((tion (hat a	ched		II		(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of other	
	per week	Individual trustee or director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	from the organization (W- 2/1099-MISC)	from related organizations (W- 2/1099- MISC)	compensation from the organization and related organizations	
CARL D GILLMAN CHAIR	5 00	х		х				О	0	0	
CHARLES A LOVE ED D BOARD MEMBER	5 00	х						0	0	0	
JOHN HILPISCH DC BOARD MEMBER	5 00	х						О	0	0	
JUDY K ROSS DC BOARD MEMBER	5 00	х						0	0	0	
MICHAEL LENARZ DC BOARD MEMBER	5 00	х						0	0	0	
PETER R WELLS VICE CHAIR	5 00	х		х				0	0	0	
ALAN BREWSTER DC BOARD MEMBER	5 00	х						О	0	0	
KENNETH HUGHES DC SECRETARY	5 00	х		Х				0	0	0	
LIAM SCHUBEL DC BOARD MEMBER	5 00	х						0	0	0	
JON SCHWARTZBAUER PRESIDENT	40 00			х				132,500	0	5,300	
TIMOTHY REVELS VP BUSINESS	40 00			Х				108,605	0	6,516	
ROBERT IRWIN VP ENROLLMEN	40 00			х				83,640	0	3,346	
SUSAN NEWLIN VP INST ADVA	40 00			х				66,300	0	5,304	
LISA HILDEBRAND VP FOR ENROL	40 00			х				60,000	0	3,600	

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

	(A) Name and Title	(B) A verage hours		(ition (that a	(che		П		Repo compe	D) rtable nsation	(E) Reportable compensation		(F) Estima imount of	ted fother
		per week	Individual trustee or director	Institutional Trustee	Officei	Key employee	Highest compensite employee	Former	organiza	n the ation (W- 9-MISC)	from related organizations (W- 2/1099- MISC)	0	compens from t rganizati relate organiza	he on and ed
			ļ -	ā			<u>e</u>							
1b	Total							•		451,045				24,066
2	Total number of individuals (includ \$100,000 in reportable compensa						d abov	e) wh	no receive	d more th	an			
													Yes	No
3	Did the organization list any forme on line 1a? <i>If</i> "Yes," complete Sched					key -	emplo	yee,	or highes	t compen:	sated employee			NI -
4	For any individual listed on line 1a					- npei	 nsatioi	and	other co	mpensatio	n from the	3		No_
	organization and related organizati													
5	Did any person listed on line 1a re	ceive or acc	rue cor	npens	• satio	n fr	om any	unr	• • elated org	· · · Janization	for services	4		N o
	rendered to the organization? <i>If</i> "Y											5		No
	ection B. Independent Contr	actors												
1	Complete this table for your five hi	ıghest comp		dınde	pen	dent	contr	actor	rs that rec	eived mo	re than			
	\$100,000 of compensation from the	(A)								D-	(B)		(C)	
	BELT JANITORIAL GROUP LLC	and business	auuress								cription of services	+	Compen	
	BOILING SPRINGS ROAD									JANITORIAL	-			104,750

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ►1

Form 99								Page 9
Part V	<u> </u>	Statement o	of Revenue		(A) Total revenue	(B) Related or exempt function	(C) Unrelated business revenue	(D) Revenue excluded from tax under
						revenue		sections 512, 513, or 514
\$ <u>\$</u>	1a	Federated camp	paigns 1a					
g ja	ь	Membership du	es 1b					
કું. ⊞	С	Fundraising eve	ents 1 c					
<u>=</u>	d		rations 1d					
Sing.	e	Government grants		95,022 348,375				
Contributions, gifts, grants and other similar amounts	f -	sımılar amounts no	t included above					
E to	g	lines 1a-1f \$	butions included in					
S ၕ	h		s 1a-1f	▶	443,397			
<u> </u>				Business Code				
ven	2a	TUITION & FEES		611,430	4,970,599	4,970,599		
Program Serwce Revenue	b	SALES & SERVICES		611,710	194,802	194,802		
	C C	ORGANIZED ACTIV	ITIES/ED DEPT	611,430	100,922	100,922		
35	d e	MISCELLANEOUS		611,710	35,996	35,996		
<u> </u>	f	All other progra	ım service revenue					
Š <u>A</u>	_		s 2a-2f	<u> </u>	5,302,319			
	д 3		ome (including dividen		5,302,319			
			aramounts)	. 1	263,099			263,099
	4	Income from inves	tment of tax-exempt bond	proceeds F				
	5	Royalties	(2) Paral					
	6a	Gross Rents	(ı) Real	(II) Personal				
	ь	Less rental						
	c	expenses Rental income						
	d	or (loss) Net rental incor	me or (loss)					
			(ı) Securities	(II) O ther				
	7a	Gross amount from sales of	1,335,508	13,182				
		assets other than inventory						
	b	Less cost or other basis and	1,893,832	2,756				
	c	sales expenses Gaın or (loss)	-558,324	10,426				
	d	Net gaın or (los	s)	▶	-547,898			-547,898
	8a	Gross income fi events (not incl						
nue		\$						
Other Revenue		of contributions See Part IV, lin	reported on line 1c)					
Ę.			а					
₽	b c		penses b loss) from fundraising	avants 🕨				
0	9a		rom gaming activities	events				
		See Part IV, lin	e 19					
	Ь	Less direct exi	apenses b					
	С		loss) from gaming acti	vities				
	10a	Gross sales of i						
		returns and and	a	124,032				
	ь	Less cost of go	oods sold b	298,248				
	С		loss) from sales of inve		-174,216			-174,216
	11a	Miscellaneous EDUCATION I		Business Code 611,710	36,066			36,066
		LOANS	IN A E STIMEIN I	-11,.20	35,000			
	Ь							
	C	Λ II α * b α · · · ·						
	d e	All other revenu		<u> </u>				
				•	36,066			
	12	Total revenue.	See Instructions .	▶	5,322,767	5,302,319		-422,949

Part IX Statement of Functional Expenses
Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

Δ	Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).										
Do no	ot include amounts reported on lines 6b, b, 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		'		<u> </u>						
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	442,657	442,657								
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	451,045	143,640	241,105	66,300						
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	3,100,421	2,628,195	423,041	49,185						
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)										
9	Other employee benefits	698,575	546,828	127,603	24,144						
10	Payroll taxes	262,003	206,445	46,726	8,832						
11	Fees for services (non-employees)										
а	Management										
b	Legal	15,563		15,563							
С	Accounting	25,494		25,494							
d	Lobbying	56,000		56,000	_						
e	Professional fundraising See Part IV, line 17										
f	Investment management fees				_						
g	Other	309,023	236,370	65,331	7,322						
12	Advertising and promotion	25,099	23,887	1,212							
13	Office expenses	156,012	120,239	26,143	9,630						
14	Information technology	59,779	4,539	55,240							
15	Royalties										
16	Occupancy	130,442	89,546	36,377	4,519						
17	Travel	132,459	117,016	15,340	103						
18	Payments of travel or entertainment expenses for any federal, state, or local public officials										
19	Conferences, conventions, and meetings										
20	Interest	8,111	7,499	234	378						
21	Payments to affiliates										
22	Depreciation, depletion, and amortization	376,519	348,080	10,873	17,566						
23	Insurance	44,348	40,998	1,281	2,069						
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	SPECIAL PROGRAMS & EVENTS	199,407	186,938	2,090	10,379						
b	OTHER	80,971	260	41,406	39,305						
С	SUPPLIES	69,538	59,473	8,520	1,545						
d	TELEPHONE	63,896	38,117	23,855	1,924						
e	CONTRIBUTIONS & DUES	47,856	3,937	43,780	139						
f	All other expenses	46,384	37,986	6,530	1,868						
25	Total functional expenses. Add lines 1 through 24f	6,801,602	5,282,650	1,273,744	245,208						
26	Joint costs. Check here ► ☐ If following SOP 98-2				<u> </u>						
	Complete this line only if the organization reported in column (B) joint costs from a combined educational										
	campaign and fundraising solicitation										

Pa	rt X	Balance Sheet					
					(A) Beginning of year		(B) End of year
	1	Cash—non-interest-bearing			770,870	1	131,169
	2	Savings and temporary cash investments	1,413,291	2	588,857		
	3	Pledges and grants receivable, net	53,950	3	130,769		
	4	Accounts receivable, net			13,713	4	17,747
	5	Receivables from current and former officers, directors, trustees highest compensated employees. Complete Part II of	, key	employees, and			
		Schedule L				5	
	6	Receivables from other disqualified persons (as defined under sepersons described in section $4958(c)(3)(B)$ Complete Part II of					
		Schedule L			6		
Assets	7	Notes and loans receivable, net			1,485,984	7	1,492,235
Ŝ	8	Inventories for sale or use			185,099	8	145,014
*	9	Prepaid expenses and deferred charges				9	62,962
	10a	Land, buildings, and equipment cost or other basis <i>Complete</i> Part VI of Schedule D	10a	7,140,224			
	ь	Less accumulated depreciation	10b	3,118,804	4,400,457	10c	4,021,420
	11	Investments—publicly traded securities	5,052,146	11	6,925,278		
	12	Investments—other securities See Part IV, line 11	27,151	12	26,840		
	13	Investments—program-related See Part IV, line 11		13			
	14	Intangible assets				14	_
	15	Other assets See Part IV, line 11			10,000	15	10,000
	16	Total assets. Add lines 1 through 15 (must equal line 34)			13,461,467	16	13,552,291
	17	Accounts payable and accrued expenses .	231,928	17	212,619		
	18	Grants payable		18			
	19	Deferred revenue	7,511	19	600		
	20	Tax-exempt bond liabilities		20			
Sə	21	Escrow or custodial account liability Complete Part IV of Schedul		21			
Liabilities	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified					
ria Lia		persons Complete Part II of Schedule L		•		22	
	23	Secured mortgages and notes payable to unrelated third parties		•	76,854	23	61,240
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities Complete Part X of Schedule D			2,063,650	25	2,009,459
	26	Total liabilities. Add lines 17 through 25			2,379,943	26	2,283,918
Fund Balances		Organizations that follow SFAS 117, check here ▶	let e li	nes 27			
ank	27	Unrestricted net assets			9,756,091	27	9,893,265
Bal	28	Temporarily restricted net assets			482,457	28	526,543
и	29	Permanently restricted net assets		842,976	29	848,565	
Fur		Organizations that do not follow SFAS 117, check here ▶ ┌ an	d com	plete			
- 		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 fu	nds			32	
Net	33	Total net assets or fund balances			11,081,524	33	11,268,373
_	34	Total liabilities and net assets/fund balances	13,461,467	34	13,552,291		

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990 Cash Accrual Other			
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	
c	If "Yes," to 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both			
	Separate basis Consolidated basis Both consolidated and separated basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	Yes	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	Yes	

Form **990** (2009)

OMB No 1545-0047

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ. See separate instructions.

Inspection

SHER	MAN C	e organization DLLEGE OF STRAIGHT	Employer identification number								
	OPRACT		23-7242844								
	rt I	Reason for Public Charity Status (All organizations must complete this pa		tions							
	organı	zation is not a private foundation because it is (For lines 1 through 11, check only one box)								
1	<u> </u>	A church, convention of churches, or association of churches section 170(b)(1)(A)(i).									
2	<u> </u>	A school described in section 170(b)(1)(A)(ii). (Attach Schedule E)									
3	<u> </u>	A hospital or a cooperative hospital service organization described in section 170(b)(1)(
4	l	A medical research organization operated in conjunction with a hospital described in sect hospital's name, city, and state	ion 170(b)(1)(A)(iii). Enter	the						
5	Γ	An organization operated for the benefit of a college or university owned or operated by a	governmental unit	described	d ın						
_	_	section 170(b)(1)(A)(iv). (Complete Part II)									
6	<u> </u>	A federal, state, or local government or governmental unit described in section 170(b)(1)									
7 An organization that normally receives a substantial part of its support from a governmental unit or from the described in section 170(b)(1)(A)(vi) (Complete Part II)											
8	Г	A community trust described in section 170(b)(1)(A)(vi) (Complete Part II)									
9	<u>'</u>	An organization that normally receives (1) more than 331/3% of its support from contribu	itions membershi	n fees an	d aros	s s					
-	'	receipts from activities related to its exempt functions—subject to certain exceptions, an	,	• •	_	,,,					
		its support from gross investment income and unrelated business taxable income (less se									
		acquired by the organization after June 30, 1975 See section 509(a)(2). (Complete Part III)									
10	Г	An organization organized and operated exclusively to test for public safety. See section 5	•								
11	F	An organization organized and operated exclusively for the benefit of, to perform the funct one or more publicly supported organizations described in section 509(a)(1) or section 500 the box that describes the type of supporting organization and complete lines 11e through a Type I b Type II c Type III - Functionally integrated	ions of, or to carry 09(a)(2) See sect 111h)(3).	Check					
e	Γ	By checking this box, I certify that the organization is not controlled directly or indirectly other than foundation managers and other than one or more publicly supported organization section 509(a)(2)	•	· -	-						
f		If the organization received a written determination from the IRS that it is a Type I, Type check this box	II or Type III sup	porting or	ganız	ation,					
g		Since August 17, 2006, has the organization accepted any gift or contribution from any o following persons?		-							
		(i) a person who directly or indirectly controls, either alone or together with persons desc	ribed in (ii)		Yes	No					
		and (III) below, the governing body of the the supported organization?		11g(i)							
		(ii) a family member of a person described in (i) above?		11g(ii)							
		(iii) a 35% controlled entity of a person described in (i) or (ii) above?		11g(iii)							
h		Provide the following information about the supported organization(s)									

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see	(iv) Is the organizati col (i) list your gove docume	on in ed in rning	(v) Did you not organizati col (i) of suppor	on in your	(vi) Is the organizati col (i) orga in the U	on in anized	(vii) A mount of support?
		ınstructions))	Yes	No	Yes	No	Yes	No	
Total									

ınstructions

P	Support Schedule (Complete only if yo					and 170(b)	(1)(A)(vi)
S	ection A. Public Support	a checked tile	DOX OII IIIC 3,	,, or o or rare.	֥ <i>)</i>		
	endar year (or fiscal year beginning	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
	ın)	(a) 2005	(b) 2006	(6) 2007	(d) 2008	(e) 2009	(I) Total
1	Gifts, grants, contributions, and						
	membership fees received (Do not						
	include any "unusual						
_	grants ") Tax revenues levied for the						
2	organization's benefit and either						
	paid to or expended on its						
	behalf						
3	The value of services or facilities						
-	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3						
5	The portion of total contributions by						
	each person (other than a						
	governmental unit or publicly						
	supported organization) included on						
	line 1 that exceeds 2% of the						
	amount shown on line 11, column						
_	(f) Dublic Support Subtract line F from						
6	Public Support. Subtract line 5 from line 4						
S	ection B. Total Support	1		-			
	endar year (or fiscal year beginning	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
	ın)	(a) 2005	(b) 2000	(6) 2007	(d) 2008	(e) 2009	(1) Total
7	A mounts from line 4						
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties						
	and income from similar						
9	sources Net income from unrelated						
9	business activities, whether or						
	not the business is regularly						
	carried on						
10	Other income (Explain in Part						
	IV) Do not include gain or loss						
	from the sale of capital assets						
11	Total support (Add lines 7						
4.5	through 10)	/5					
12	Gross receipts from related activities	,	•			12	
13	First Five Years If the Form 990 is f	or the organizati	on's first, second	, third, fourth, or	fifth tax year as a	501(c)(3) orga	inization, ▶□
	check this box and stop here						-1
S	ection C. Computation of Pub	lic Support P	ercentage				
14	Public Support Percentage for 2009			11 column (f))		14	
15	Public Support Percentage for 2008	Schedule A . Pa	rt II. line 14			15	
	33 1/3% support test—2009. If the	•	,	v on line 13 and	line 14 is 33 1/30		k this hox
	and stop here. The organization qua	-		·	IIIIC 14 13 33 1/3/	o or more, ence	▶ □
ь	33 1/3% support test—2008. If the				5a, and line 15 is	33 1/3% or moi	
	box and stop here. The organization				,		▶
17a	10%-facts-and-circumstances test-	-2009. If the org	anızatıon dıd not	check a box on lı	ne 13, 16a, or 16	b and line 14	
	ıs 10% or more, and ıf the organizat						
	in Part IV how the organization mee	ts the "facts and	l cırcumstances"	test The organiz	ration qualifies as	a publicly supp	
L	organization	_2009 Ifthe c==	onization did net	chack a bay as li	no 12 165 164	or 17a and line	▶□
D	10%-facts-and-circumstances test- 15 is 10% or more, and if the organ	_					
	Explain in Part IV how the organizat						clv
	supported organization						▶ ┌
10	Deiveta Farmdation Ifthe averages	on did not obselv	a hay an line 12	16- 16- 17-	17	hay and cas	•

▶□

Part III Support Schedule for Organizations Described in IRC 509(a)(2)

	(Complete only if you	cnecked the	box on line 9 o	r Part I.)			
	ction A. Public Support	T			1	T	I
cale	ndar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received (Do not						
	include any "unusual grants ")						
2	Gross receipts from admissions, merchandise sold or services						
	performed, or facilities furnished in						
	any activity that is related to the						
	organization's tax-exempt						
_	purpose Gross receipts from activities that						
3	are not an unrelated trade or						
	business under section 513						
4	Tax revenues levied for the						
	organization's benefit and either						
	paid to or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to						
_	the organization without charge						
6	Total. Add lines 1 through 5 Amounts included on lines 1, 2,						
/a	and 3 received from disqualified				1		
	persons						
b	A mounts included on lines 2 and 3						
	received from other than disqualified persons that exceed						
	the greater of \$5,000 or 1% of the						
	amount on line 13 for the year						
c	Add lines 7a and 7b						
8	Public Support (Subtract line 7c						
	rom line 6) ction B. Total Support						
	ndar year (or fiscal year beginning						
cuic	in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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						
ь	Unrelated business taxable						
	income (less section 511 taxes) from businesses acquired after						
	June 30, 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						
13	IV) Total support (Add lines 9, 10c,						
13	11 and 12)						
14	First Five Years If the Form 990 is for	or the organizat	ion's first, second	l, thırd, fourth, or	fifth tax year as a	a 501(c)(3) orgar	
	check this box and stop here						► □
Se	ction C. Computation of Publ	ic Support P	ercentage				
15	Public Support Percentage for 2009			13 column (f))		15	
16	Public support percentage from 200	-		.,,		16	
	Table support personage nom 200	o o o modulo m, n	arc 111, mrs 15			10	
Se	ction D. Computation of Inve	stment Inco	ome Percenta	ae			
17	Investment income percentage for 2				n (f))	17	
18	Investment income percentage from	•		•		18	
	33 1/3% support tests—2009. If the		•		d line 15 is more		line 17 is not
1.7a	more than 33 1/3%, check this box a					uii 22 1/3/0 dill	. IIIC 17 13 110t
	organization	•厂		•			
ь	33 1/3% support tests—2008. If the	organization di	d not check a box	on line 14 or line	e 19a, and line 16	5 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

Part IV

Supplemental Information. Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

Schedule A (Form 990 or 990-EZ) 2009

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DLN: 93493196011570

OMB No 1545-0047

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SCHEDULE C (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527 ► Complete if the organization is described below.

Political Campaign and Lobbying Activities

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Inspection

If the organization answe	ered "Yes," to Form	990, Part IV, Line 3	, or Form 990-EZ, Pa	art VI, line 46 (Political 🛚	Campaign Activities),
then					

- ◆ 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 990-EZ, Part VI, line 47 (Lobbying Activities), then

- ◆ 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

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, line 35a (regarding proxy tax), then

		, ,	_		•	
Se	ction 501(c)(4), (5), or (6) organizations Complete Part III					
	ne of the organization RMAN COLLEGE OF STRAIGHT	Employer ide	ntıfıca	ation numbe	er	
	CODDACTIC	23-724284	4			
ar	I-A Complete if the organization is exempt under section 501(c) or is a s	ection 52	7 or	ganizatio	n.	
1	Provide a description of the organization's direct and indirect political campaign activities in Part	IV				
2	Political expenditures	-	\$			
3	Volunteer hours					
						_
ar	I-B Complete if the organization is exempt under section 501(c)(3).					-
1	Enter the amount of any excise tax incurred by the organization under section 4955	>	\$ _			_
2	Enter the amount of any excise tax incurred by organization managers under section 4955	▶	\$ _			_
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?			☐ Yes	✓ No	
4a	Was a correction made?			☐ Yes	✓ No	
b	If "Yes," describe in Part IV					
Par	II-C Complete if the organization is exempt under section 501(c) except s	section 50)1(c)	(3).		
1	Enter the amount directly expended by the filing organization for section 527 exempt function act	tivities 🕨	\$ _			
2	Enter the amount of the filing organization's funds contributed to other organizations for section 5 exempt funtion activities	527 ►	\$_			
3	Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 1	.7b 🕨	¢			

✓ No Did the filing organization file Form 1120-POL for this year? ┌ Yes State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) A mount paid from filing organization's funds If none, enter -0-	(e) A mount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

i Subtract line 1f from line 1c If zero or less, enter - 0-

section 4911 tax for this year?

┌ Yes ┌ No

Ρ	art II-A Complete if the organization under section 501(h)).	is exempt under section 501(c)(3)	and filed Form 5768	(election
A .	Check If the filing organization belongs to a	<u> </u>		
В	Check I if the filing organization checked bo Limits on Lobbying E (The term "expenditures" means ar		(a) Filing Organization's Totals	(b) Affiliated Group Totals
1a	Total lobbying expenditures to influence public o	opinion (grass roots lobbying)		
Ь	Total lobbying expenditures to influence a legisl	ative body (direct lobbying)	56,000	
c	Total lobbying expenditures (add lines 1a and 1	56,000		
d	Other exempt purpose expenditures	6,745,602		
e	Total exempt purpose expenditures (add lines 1	6,801,602		
f	Lobbying nontaxable amount Enter the amount is columns	490,080		
	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:		
	Not over \$500,000	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		
 g	Grassroots nontaxable amount (enter 25% of lir	ne 1f)	122,520	
h	Subtract line 1g from line 1a If zero or less, ent	er -0-	,	

4-Year Averaging Period Under Section 501(h) (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting

	Lobbying Expend	itures During 4	I-Year Avera	ging Period		
	Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) Total
<u>2a</u>	Lobbying non-taxable amount	562,179	527,174	518,315	490,080	2,097,748
ь 	Lobbying ceiling amount (150% of line 2a, column(e))					3,146,622
_с	Total lobbying expenditures	50,000	50,123	48,000	56,000	204,123
d	Grassroots non-taxable amount	140,545	131,794	129,579	122,520	524,438
e 	Grassroots ceiling amount (150% of line 2d, column (e))					786,657
f	Grassroots lobbying expenditures					

	hedule C (Form 990 or 990-EZ) 2009					age 3
Pa	art II-B Complete if the organization is exempt under section 501(c)(3) a (election under section 501(h)).	and has NOT	filed I	orm	5768	3
			(a)) (b)		
		Yes	No		A moun	it
1	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 referend through the use of	lum,	•			
а	a Volunteers?		No			
b	b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	,	Νο			
c	c Media advertisements?		Νο			
d	d Mailings to members, legislators, or the public?		Νο			
e	e Publications, or published or broadcast statements?		Νο			
f			Νο			
g	g Direct contact with legislators, their staffs, government officials, or a legislative body?		Νο			
h	h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		Νο			
i	i Other activities? If "Yes," describe in Part IV		Νο			
j	Total lines 1c through 1i					
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No			
b	b If "Yes," enter the amount of any tax incurred under section 4912					
c	c If "Yes," enter the amount of any tax incurred by organization managers under section 4912					
	d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?		No			
Par	art III-A Complete if the organization is exempt under section $501(c)(4)$,	section 501(c)(5),	or s	ectio	n
	501(c)(6).				Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?			1	103	No
2				2		No
3		>		3		No
	art III-B Complete if the organization is exempt under section 501(c)(4),		c)(5).	or s	ectio	
	501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR answered "Yes".					
1	Dues, assessments and similar amounts from members	1				
2	Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of expenses for which the section 527(f) tax was paid).	political				
а	a Current year	2a				
b	b Carryover from last year	2b				
c	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 does the organization agree to carryover to the reasonable estimate of nondeductible lobbying political expenditure next year?					
5	·	5	+			
	Part IV Supplemental Information					
	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 Par	+ II-R I	ne 1		
	ilso, complete this part for any additional information					
	Identifier Return Reference	Explanation				

DLN: 93493196011570

OMB No 1545-0047

Open to Public

SCHEDULE D (Form 990)

Department of the Treasury

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12. ► Attach to Form 990. ► See separate instructions.

Supplemental Financial Statements

Interna	al Revenue Service	► Attach to Fo	orm 990. 🟲 See separa	ite instructions.		Inspection
	me of the organi ERMAN COLLEGE OF				Emp	ployer identification number
	IROPRACTIC	STRAIGHT			23-	7242844
Pa		izations Maintaining Donor Ac		Other Similar F	unds	or Accounts. Complete if th
	organiz	zation answered "Yes" to Form 99	(a) Donor ad	vised funds		(b) Funds and other accounts
1	Total number a	t end of vear	(a) Donor da	VISCO IGNOS	<u>'</u>	(b) rainas ana other accounts
2		tributions to (during year)				
3		nts from (during year)				
4	Aggregate valu	ie at end of year				
5	_	zation inform all donors and donor advi organization's property, subject to the	_		nor adv	ısed ┌ Yes
6	used only for c	zation inform all grantees, donors, and haritable purposes and not for the ben ermissible private benefit				
Pa	rt III Conse	rvation Easements. Complete	ıf the organızatıon	answered "Yes" t	o Forr	n 990, Part IV, line 7.
2	Preservat Protection Preservat Complete lines	conservation easements held by the oillion of land for public use (e.g., recreating of natural habitation of open space Secularization held a qualing last day of the tax year	on or pleasure)	Preservation of ar Preservation of a	certifie	rically importantly land area and historic structure
	casement on t	ne last day of the tax year				Held at the End of the Year
а	Total number o	of conservation easements			2a	
ь	Total acreage	restricted by conservation easements			2b	
c	Number of con	servation easements on a certified his	toric structure includ	ed ın (a)	2c	
d	Number of con	servation easements included in (c) ac	cquired after 8/17/06		2d	
3	Number of con	servation easements modified, transfe	rred, released, exting	uished, or terminate	ed by th	he organization during
	the taxable ye	ar 🗠				
4	Number of stat	tes where property subject to conserva	ation easement is loc	ated ►		
5		nization have a written policy regarding f the conservation easements it holds?		ıng, ınspection, han	dling of	fviolations, and Yes 🗸 No
6	Staff and volur	iteer hours devoted to monitoring, insp	ecting and enforcing	conservation easen	nents d	luring the year ►
7	A mount of exp	enses incurred in monitoring, inspectii	ng, and enforcing con	servation easement	s durın	g the year 🕨 💲
8		servation easement reported on line 2) and 170(h)(4)(B)(II)?	(d) above satisfy the	requirements of sec	ction	┌ Yes
9	balance sheet, the organization	escribe how the organization reports co and include, if applicable, the text of t on's accounting for conservation easen	the footnote to the org	janization's financia	l stater	ments that describes
Pai		izations Maintaining Collectio ete if the organization answered '			or Ot	her Similar Assets.
1a	If the organiza art, historical t	tion elected, as permitted under SFAS treasures, or other similar assets held t XIV, the text of the footnote to its fin	116, not to report in for public exhibition,	its revenue statemo education or resear	ch in fu	
b	historical treas	tion elected, as permitted under SFAS sures, or other similar assets held for j lowing amounts relating to these items	public exhibition, edu			•
	(i) Revenues i	ncluded in Form 990, Part VIII, line 1				► \$
	(ii) Assets inc	luded in Form 990, Part X				► \$
2		tion received or held works of art, histonics required to be reported under SFA			or finan	

Revenues included in Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

	Using the organization's accession and othe							se of its collec		<u>continued</u>
	items (check all that apply)		_							
а	Public exhibition		d	Loa	n or exc	:hange progi	ams			
b	Scholarly research		e	┌ oth	er					
c	Preservation for future generations									
4	Provide a description of the organization's co Part XIV	ollections and expla	ın hov	they furt	her the	organızatıor	ı's ex	empt purpose	ın	
5	During the year, did the organization solicit of	or receive donations	ofar	t, historic	al treas	ures or othe	rsım	nılar		
	assets to be sold to raise funds rather than t		•						│ Yes	✓ No
Par	Part IV, line 9, or reported an an	· ·				n answere	d "Y	es" to Form 9	990,	
1a	Is the organization an agent, trustee, custod included on Form 990, Part X?				butions	or other ass	ets r	not	☐ Yes	✓ No
b	If "Yes," explain the arrangement in Part XI\	/ and complete the	follow	ıng table		Γ		Aı	nount	
С	Beginning balance						1c			
d	Additions during the year					F	1d			
e	Distributions during the year						1e			
f	Ending balance					F	1f			
2a	Did the organization include an amount on Fo	orm 990. Part X. lin	e 21?			L			┌ Yes	✓ No
	If "Yes," explain the arrangement in Part XIV								,	,
	rt V Endowment Funds. Complete		n ans	wered "\	es" to	Form 990,	Par	t IV, line 10.		
		(a)Current Year		Prior Year		wo Years Back		Three Years Back	(e)Four	Years Back
1a	Beginning of year balance	682,127		960,	557					
b	Contributions	4,550		12,4	186					
c	Investment earnings or losses	165,920		-266,	743					
d	Grants or scholarships									
e	Other expenditures for facilities and programs	10,369		17,:	134					
f	Administrative expenses	4,752		7,0)39					
g	End of year balance	837,476		682,	127					
2	Provide the estimated percentage of the yea	r end balance held a	as		•					
а	Board designated or quasi-endowment 🕨	%								
ь	Permanent endowment ► 100 000 % %									
_										
c 3a	Term endowment % Are there endowment funds not in the posses	ssion of the organiz	ation t	hat are h	eld and	administere	d for	the		
c 3a	Term endowment	ssion of the organiz	atıon t	:hat are h	eld and	administere	d for	the	Yes	No
	Are there endowment funds not in the posses	_	ation t	hat are h	eld and	administere	d for	the 3a		No No
3a	Are there endowment funds not in the posses organization by (i) unrelated organizations						d for		(i)	
3a b	Are there endowment funds not in the possessorganization by (i) unrelated organizations	ns listed as require	 d on S	 chedule F			d for	3a	(i) (ii)	No
3a b 4	Are there endowment funds not in the posses organization by (i) unrelated organizations	ns listed as require e organization's end	 d on S dowme	chedule Rent funds				3a	(i) (ii)	N o
3a b 4	Are there endowment funds not in the possessorganization by (i) unrelated organizations	ns listed as require e organization's end	 d on S dowme	chedule Fent funds	990, P	art X, line	10.	3a 3a 3	(i) (ii) b	N o
3a b 4	Are there endowment funds not in the posses organization by (i) unrelated organizations	ns listed as require e organization's end	 d on S dowme	chedule Rent funds	990, P	art X, line	10.	3a	(i) (ii) b	N o
b 4 Par	Are there endowment funds not in the posses organization by (i) unrelated organizations	ns listed as require e organization's end	 d on S dowme	chedule Fent funds ee Form (a) Cost	990, P	(b)Cost or c	10.	3a 3	(i) (ii) b	No No No
b 4 Par	Are there endowment funds not in the posses organization by (i) unrelated organizations	ns listed as require e organization's end	 d on S dowme	chedule Fent funds ee Form (a) Cost	990, P	(b)Cost or c	10. other er)	3a 3	(i) (ii) b	No No No
b 4 Par	Are there endowment funds not in the posses organization by (i) unrelated organizations	ns listed as require e organization's end	 d on S dowme	chedule Fent funds ee Form (a) Cost	990, P	Part X, line (b)Cost or cobasis (other	10. other er)	3a 3 (c) Accumulated depreciation	(i) (ii) b	No No No 300k value
b 4 Par	Are there endowment funds not in the posses organization by (i) unrelated organizations	ns listed as require e organization's end	 d on S dowme	chedule Fent funds ee Form (a) Cost	990, P	Part X, line (b)Cost or cobasis (other	10. other er)	(c) Accumulated depreciation	(i) (ii) b	No No No 300k value
b 4 Par 1a b c d	Are there endowment funds not in the posses organization by (i) unrelated organizations	ns listed as require e organization's end	d on S dowme nt. S	chedule Fent funds ee Form (a) Cost	990, P	(b)Cost or c basis (other	10. other er) .,634 0,204	(c) Accumulated depreciation 1,147,1	(i) (ii) b (d) E	No No No Book value 181,634 1,733,079

Part VII Investments—Other Securities. See	Form 990, Part X, line 1	
(a) Description of security or category (including name of security)	(b)Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives		,
Closely-held equity interests		
Other		
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	
(a) Description of investment type	(b) Book value	(c) Method of valuation
	(-,	Cost or end-of-year market value
		†
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)		
Part IX Other Assets. See Form 990, Part X, III	ne 15.	
	ne 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X, III	ne 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X, III	ne 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X, III	ne 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X, III	ne 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X, III	ne 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X, III	ne 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X, III	ne 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X, III	ne 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X, III	ne 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X, III	ne 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X, III	ne 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X, III	ne 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X, III	ne 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X, III	ne 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X, III	ne 15.	(b) Book value
Part IX Other Assets. See Form 990, Part X, III (a) Descrip	ne 15. otion	
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Par	t XI Reconciliation of Change in Net Assets from Form 990 to Financial Statemen	nts	
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	5,322,767
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	6,801,602
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-1,478,835
4	Net unrealized gains (losses) on investments	4	1,665,683
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	1
9	Total adjustments (net) Add lines 4 - 8	9	1,665,684
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	186,849
Par	t XII Reconciliation of Revenue per Audited Financial Statements With Revenue p	er R	eturn
1	Total revenue, gains, and other support per audited financial statements	1	6,843,350
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
а	Net unrealized gains on investments		
ь	Donated services and use of facilities		
С	Recoveries of prior year grants		
d	Other (Describe in Part XIV)		
e	Add lines 2a through 2d	2e	1,963,240
3	Subtract line 2e from line 1	3	4,880,110
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)		
С	Add lines 4a and 4b	4c	442,657
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	5,322,767
	Reconciliation of Expenses per Audited Financial Statements With Expenses	per	
1	Total expenses and losses per audited financial statements	1	6,656,501
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
а	Donated services and use of facilities		
Ь	Prior year adjustments		
c	Other losses		
d	Other (Describe in Part XIV)		
е	Add lines 2a through 2d	2e	297,557
3	Subtract line 2e from line 1	3	6,358,944
4	Amounts 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		
b	Other (Describe in Part XIV)		
c	Add lines 4a and 4b	4c	442,658
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	6,801,602

Part 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 IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Ident if ier	Return Reference	Explanation
INTENDED USES FOR ENDOWMENT FUNDS	SCHEDULE D, PAGE 2, PART V, LINE 4	SHERMAN COLLEGE OF STRAIGHT CHIROPRACTIC, INC 'S ENDOWMENT CONSISTS OF SEVEN INDIVIDUAL FUNDS ESTABLISHED PRIMARILY FOR SCHOLARSHIP AND OPERATING PURPOSES ITS ENDOWMENT CONSISTS OF DONOR-RESTRICTED AND BOARD-DESIGNATED ENDOWMENT FUNDS AS REQUIRED BY UNITED STATES GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, NET ASSETS ASSOCIATED WITH ENDOWMENT FUNDS ARE CLASSIFIED AND REPORTED BASED ON THE EXISTENCE OR ABSENCE OF DONOR-IMPOSED RESTRICTIONS THE OBJECTIVE OF THE COLLEGE'S ENDOWMENT SPENDING POLICY IS TO PROVIDE A STEADY, GROWING INCOME STREAM TO SUPPORT COLLEGE PROGRAMS WHILE PROVIDING SUFFICIENT REINVESTMENT TO PROTECT THE ENDOWMENT FROM INFLATION ENDOWMENT SPENDING IS LIMITED TO FIVE (5) PERCENT OF THE THREE-YEAR MOVING AVERAGE OF THE MARKET VALUE OF ALL ENDOWMENT FUNDS DETERMINED AS OF DECEMBER 31 OF EACH YEAR
LIABILITY UNDER FIN 48 FOOTNOTE	SCHEDULE D, PAGE 3, PART X	THE COLLEGE BELIEVES THAT IS MORE LIKELY THAN NOT THAT ANY SIGNIFICANT TAX POSITIONS WOULD BE SUSTAINED UPON EXAMINATION BY THE TAXING AUTHORITIES AND IT HAS NOT BEEN SUBJECTED TO SUCH EXAMINATIONS TAX YEARS ENDING DECEMBER 31, 2006, 2007, AND 2008 REMAIN SUBJECT TO EXAMINATION BY THE TAXING AUTHORITIES
RECONCILATION OF CHANGES - OTHER	SCHEDULE D, PAGE 4, PART XI, LINE 8	DIRECT EXPENSES 298,248 GAIN/LOSS ON DISPOSAL OF FIXED ASSETS -691 SCHOLARSHIPS GRANTED TO STUDENTS -442,657 DIRECT EXPENSES -298,248 GAIN/LOSS OF DISPOSAL OF FIXED ASSETS 691 SCHOLARSHIPS GRANTED TO STUDENTS 442,657 BOOK / TAX DEPRECIATION DIFFERENCE 1
REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER	SCHEDULE D, PAGE 4, PART XII, LINE 2D	DIRECT EXPENSES 298,248 GAIN/LOSS ON DISPOSAL OF FIXED ASSETS -691
REVENUE AMOUNTS INCLUDED ON RETURN - OTHER	SCHEDULE D, PAGE 4, PART XII, LINE 4B	SCHOLARSHIPS GRANTED TO STUDENTS 442,657
EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER	SCHEDULE D, PAGE 4, PART XIII, LINE 2D	DIRECT EXPENSES 298,248 GAIN/LOSS OF DISPOSAL OF FIXED ASSETS -691
EXPENSE AMOUNTS INCLUDED ON RETURN - OTHER	SCHEDULE D, PAGE 4, PART XIII, LINE 4B	SCHOLARSHIPS GRANTED TO STUDENTS 442,657 BOOK / TAX DEPRECIATION DIFFERENCE 1

Employer identification number

SCHEDULE E

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Name of the organization

SHERMAN COLLEGE OF STRAIGHT

Schools

►Complete if the organization answered "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

► Attach to Form 990 or Form 990-EZ.

OMB No 1545-0047

2009

Open to Public

CHIR	OPRACTIC 23-7242844			
			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaw other governing instrument, or in a resolution of its governing body?	vs, 1	Yes	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	Yes	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media durin the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe If "No," please explain	3	Yes	
	THE NONDISCRIMINATION POLICIES ARE PUBLISHED IN VARIOUS PUBLICATIONS, HANDBOOKS AND THE COLLEGES' ADMISSIONS WEBSITE	O N		
4	Does the organization maintain the following?			
•	a Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	Yes	
I	b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminato basis?	ry 4b	Yes	
•	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	Yes	
(d Copies of all material used by the organization or on its behalf to solicit contributions?	4d	Yes	
	If you answered "No" to any of the above, please explain If you need more space, use Schedule O (Form 990)			
5 ;	Does the organization discriminate by race in any way with respect to a Students' rights or privileges?	5a		No
I	b Admissions policies?	5b		Νo
•	c Employment of faculty or administrative staff?	5c		Νo
•	d Scholarships or other financial assistance?	5d		Νo
•	e Educational policies?	5e		Νo
1	f Use of facilities?	5f		Νo
,	g Athletic programs?	5g		Νo
I	h Other extracurricular activities? If you answered "Yes" to any of the above, please explain If you need more space, use Schedule O (Form 990)	5h		No
	Does the organization receive any financial aid or assistance from a governmental agency? B Has the organization's right to such aid ever been revoked or suspended?	6a 6b	Yes Yes	
7	If you answered "Yes" to either line 6a or line 6b, explain on Schedule O (Form 990) 🏓 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 CB 587, covering racial nondiscrimination? If "No," explain on Schedule O (Form 990)	7	Yes	

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DLN: 93493196011570 OMB No 1545-0047

Schedule I

(Form 990)

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

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

Department of the Treasury Internal Revenue Service		Attach to Form 9	90			Inspection
Name of the organization					Employer identifi	cation number
SHERMAN COLLEGE OF STRAIGHT CHIROPRACTIC					23-7242844	
Part I General Information on Gran	ts and Assistance					
 Does the organization maintain records to so the selection criteria used to award the gran Describe in Part IV the organization's proce 	ts or assistance?					▽Yes ┌M
Form 990, Part IV, line 21 for an Part IV and Schedule I-1 (Form 990)	y recipient that receive	d more than \$5,000	. Check this box if n	o one recipient receiv	ed more than \$5,0)00. Use
(a) Name and address of organization or government	(c) IRC Code section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)		1 ' '

Part III	Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, P	art 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
See Addıtıonal Data Table					

Part IV Supplem	ental Information. Complete	this part to provide the information required in Part I, line 2, and any other additional information.
Ident if ier	Return Reference	Explanation
PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS INSIDE THE UNITED STATES	SCHEDULE I, PAGE 1, PART I, LINE 2	THE COLLEGE THROUGH ITS FINANCIAL AID OFFICE MAINTAINS RECORDS TO SUBSTANTIATE AMOUNTS, ELIGIBILITY, AND SELECTION CRITERIA USED FOR SCHOLARSHIPS THE COLLEGE MONITORS THE ASSISTANCE BY REVIEWING GRADE TRANSCRIPTS AND ATTENDANCE RECORDS ON A QUARTERLY BASIS

OMB No 1545-0047

Open to Public Inspection

SCHEDULE 0

(Form 990)

Department of the Treasury Internal Revenue Service

Complete to provide information for responses to specific questions on

Form 990 or to provide any additional information. ► Attach to Form 990.

Supplemental Information to Form 990

Name of the organization SHERMAN COLLEGE OF STRAIGHT CHIROPRACTIC

Employer identification number 23-7242844

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Additional Data

Software ID:

Software Version:

EIN: 23-7242844

Name: SHERMAN COLLEGE OF STRAIGHT

CHIROPRACTIC

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
SPECIAL PRO GRAMS & EVENTS	199,407	186,938	2,090	10,379
OTHER	80,971	260	41,406	39,305
SUPPLIES	69,538	59,473	8,520	1,545
TELEPHONE	63,896	38,117	23,855	1,924
CONTRIBUTIONS & DUES	47,856	3,937	43,780	139

Software ID: **Software Version:**

EIN: 23-7242844

Name: SHERMAN COLLEGE OF STRAIGHT

CHIROPRACTIC

Form 990, Schedule I, Part III, Grants and Other Assistance to Individuals in the United States					
(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
SCALLON SCHOLARSHIP	2	600			
OUTSTANDING STUDENT	1	500			
DOCTOR'S MATCH	1	150			
ACADEMIC ACHIEVEMENT	1	500			
FACULTY/STAFF DISCOUNT	1	24,151			
FAMILY DISCOUNT	2	2,400			
INTERNATIONAL SCHOLARSHIP	14	252,186			
ALUMNI SCHOLARSHIP	4	2,000			
LEGACY SCHOLARSHIP	10	10,200			
MARRIAGE DISCOUNT	4	15,113			
BJ PALMER SCHOLARSHIP	1	500			
HACKETT XRI SCHOLARSHIP	1	200			
GARFUNKEL SCHOLARSHIP	4	4,800			
CITIZENSHIP SCHOLARSHIP	1	300			
NEW STUDENT ACADEMIC ACHI	1	1,500			
PRESIDENT SCHOLARSHIP	2	7,500			
LIFE INSURANCE	2	35,423			
LENFEST SCHOLARSHIP	8	80,000			
MISCELLANEOUS	2	4,634			