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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

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

2009

Open to Public Inspection

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

A For the 2009 calendar year, or tax year beginning 06-01-2009 and ending 05-31-2010

- B Check if applicable: Address change, Name change, Initial return, Terminated, Amended return, Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: BRIAR CLIFF UNIVERSITY; Doing Business As; Number and street (or P.O. box if mail is not delivered to street address): 3303 Rebecca Street; Room/suite; City or town, state or country, and ZIP + 4: Sioux City, IA 51104

D Employer identification number: 42-0707124; E Telephone number: (712) 279-5504; G Gross receipts \$ 32,069,328

F Name and address of principal officer: Beverly Wharton, 3303 Rebecca Street, Sioux City, IA 51104

H(a) Is this a group return for affiliates? No; H(b) Are all affiliates included? No; H(c) Group exemption number

I Tax-exempt status: 501(c)(3)

J Website: www.briarcliff.edu

K Form of organization: Corporation

L Year of formation: 1930

M State of legal domicile: IA

Part I Summary

Table with 2 columns: Description and Amount. Rows include mission statement, discontinued operations, governing body members, employees, volunteers, and revenue/expenses.

Table with 4 columns: Description, Prior Year, Current Year, and Net Assets or Fund Balances. Rows include revenue breakdown, expenses, and net assets.

Part II Signature Block

Declaration of preparer: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Preparer information: Preparer's signature, Date, Check if self-employed, Preparer's identifying number, Firm's name, EIN, Phone no.

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

**Part III Statement of Program Service Accomplishments**

**1** Briefly describe the organization's mission

Briar Cliff University is a community committed to higher education within a liberal arts and Catholic perspective. In the Franciscan tradition of service, caring and openness to all, Briar Cliff emphasizes quality education for its students, combining a broad intellectual background with career development. The University challenges its members to grow in self-awareness and in their relationships to others and to God.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

**4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code ) (Expenses \$ 23,465,524 including grants of \$ 8,903,849 ) (Revenue \$ 19,601,311 )  
Higher Education Four year liberal arts university providing over 29,800 credit hours of post-secondary education to 1,150 students. Masters and baccalaureate programs are offered in 36 fields of study.










**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ 0 including grants of \$ 0 ) (Revenue \$ 0 )

**4e** Total program service expenses \$ 23,465,524

**Part IV Checklist of Required Schedules**

|            |   | Yes  | No  |    |    |
|------------|---|--|-----|----|----|
| <b>1</b>   | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>   | Yes  |     |    |    |
| <b>2</b>   | Is the organization required to complete Schedule B, Schedule of Contributors?   | Yes  |     |    |    |
| <b>3</b>   | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>   |  | No  |    |    |
| <b>4</b>   | <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>    | Yes  |     |    |    |
| <b>5</b>   | <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>   |  |     |    |    |
| <b>6</b>   | 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? <i>If "Yes," complete Schedule D, Part I</i>                   |  | No  |    |    |
| <b>7</b>   | 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>  |  | No  |    |    |
| <b>8</b>   | Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>  |  | No  |    |    |
| <b>9</b>   | 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? <i>If "Yes," complete Schedule D, Part IV</i>                  |  | No  |    |    |
| <b>10</b>  | Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>                        | Yes  |     |    |    |
| <b>11</b>  | Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.</i>                                    | Yes  |     |    |    |
|            | ◆ Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>   |  |     |    |    |
|            | ◆ 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? <i>If "Yes," complete Schedule D, Part VII.</i>   |  |     |    |    |
|            | ◆ 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? <i>If "Yes," complete Schedule D, Part VIII.</i>   |  |     |    |    |
|            | ◆ 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? <i>If "Yes," complete Schedule D, Part IX.</i>  |  |     |    |    |
|            | ◆ Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>   |  |     |    |    |
|            | ◆ 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? <i>If "Yes," complete Schedule D, Part X.</i>                              |  |     |    |    |
| <b>12</b>  | Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>                           | Yes  |     |    |    |
| <b>12A</b> | Was the organization included in consolidated, independent audited financial statements for the tax year?    | <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td>Yes</td> <td>No</td> </tr> </table> | Yes | No | No |
| Yes        | No  |  |     |    |    |
|            | <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i>   |  |     |    |    |
| <b>13</b>  | Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>   | Yes  |     |    |    |
| <b>14a</b> | Did the organization maintain an office, employees, or agents outside of the United States?   |  | No  |    |    |
| <b>14b</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 "Yes," complete Schedule F, Part I</i>  |  | No  |    |    |
| <b>15</b>  | 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 "Yes," complete Schedule F, Part II</i>   |  | No  |    |    |
| <b>16</b>  | 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 ? <i>If "Yes," complete Schedule F, Part III</i>   |  | No  |    |    |
| <b>17</b>  | 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 "Yes," complete Schedule G, Part I</i>  |  | No  |    |    |
| <b>18</b>  | 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 "Yes," complete Schedule G, Part II</i>  | Yes  |     |    |    |
| <b>19</b>  | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>   |  | No  |    |    |
| <b>20</b>  | Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>  |  | No  |    |    |

**Part IV Checklist of Required Schedules** *(continued)*

|   |            |     |    |
|---|------------|-----|----|
| <b>21</b> 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? <i>If "Yes," complete Schedule I, Parts I and II . . .</i>   | <b>21</b>  |     | No |
| <b>22</b> 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? <i>If "Yes," complete Schedule I, Parts I and III . . .</i>  | <b>22</b>  | Yes |    |
| <b>23</b> 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? <i>If "Yes," complete Schedule J . . .</i>                 | <b>23</b>  | Yes |    |
| <b>24a</b> 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? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25 . . .</i> | <b>24a</b> |     | No |
| <b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . .  | <b>24b</b> |     |    |
| <b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . .   | <b>24c</b> |     |    |
| <b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . .  | <b>24d</b> |     |    |
| <b>25a Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . .</i>   | <b>25a</b> |     | No |
| <b>b</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? <i>If "Yes," complete Schedule L, Part I . . .</i>         | <b>25b</b> |     | No |
| <b>26</b> 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? <i>If "Yes," complete Schedule L, Part II . . .</i>                                     | <b>26</b>  |     | No |
| <b>27</b> 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? <i>If "Yes," complete Schedule L, Part III . . .</i>             | <b>27</b>  |     | No |
| <b>28</b> 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)   |            |     |    |
| <b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . .</i>   | <b>28a</b> |     | No |
| <b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . .</i>  | <b>28b</b> |     | No |
| <b>c</b> 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 "Yes," complete Schedule L, Part IV . . .</i>   | <b>28c</b> |     | No |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . .</i>   | <b>29</b>  |     | No |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . .</i>   | <b>30</b>  |     | No |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . .</i>   | <b>31</b>  |     | No |
| <b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . .</i>   | <b>32</b>  |     | No |
| <b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . .</i>   | <b>33</b>  |     | No |
| <b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 . . .</i>  | <b>34</b>  |     | No |
| <b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . .</i>  | <b>35</b>  |     | No |
| <b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . .</i>   | <b>36</b>  |     | No |
| <b>37</b> 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? <i>If "Yes," complete Schedule R, Part VI . . .</i>  | <b>37</b>  |     | No |
| <b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . .  | <b>38</b>  | Yes |    |

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

|            |  | Yes        | No |
|------------|--|------------|----|
| <b>1a</b>  | Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable . . . . .   |            |    |
|            | <b>1a</b> 1,552  |            |    |
| <b>b</b>   | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .  |            |    |
|            | <b>1b</b> 0  |            |    |
| <b>c</b>   | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .   | Yes        |    |
| <b>2a</b>  | Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return . . . . .  |            |    |
|            | <b>2a</b> 687  |            |    |
| <b>b</b>   | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions) . . . . .                               | Yes        |    |
| <b>3a</b>  | Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .   |            | No |
| <b>b</b>   | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O . . . . .   |            |    |
| <b>4a</b>  | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .                                   |            | No |
| <b>b</b>   | If "Yes," enter the name of the foreign country: _____<br>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts . . . . .   |            |    |
| <b>5a</b>  | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .  |            | No |
| <b>b</b>   | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .   |            | No |
| <b>c</b>   | If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? . . . . .  |            |    |
| <b>6a</b>  | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? . . . . .  | Yes        |    |
| <b>b</b>   | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .  | Yes        |    |
| <b>7</b>   | <b>Organizations that may receive deductible contributions under section 170(c).</b>   |            |    |
| <b>a</b>   | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .  | Yes        |    |
| <b>b</b>   | If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .  | Yes        |    |
| <b>c</b>   | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .   |            | No |
| <b>d</b>   | If "Yes," indicate the number of Forms 8282 filed during the year . . . . .  |            |    |
|            | <b>7d</b>  |            |    |
| <b>e</b>   | Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .  |            | No |
| <b>f</b>   | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .   |            | No |
| <b>g</b>   | For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . . . .   |            | No |
| <b>h</b>   | For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? . . . . .  | Yes        |    |
| <b>8</b>   | <b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . . |            |    |
| <b>9</b>   | <b>Sponsoring organizations maintaining donor advised funds.</b>   |            |    |
| <b>a</b>   | Did the organization make any taxable distributions under section 4966? . . . . .  |            |    |
| <b>b</b>   | Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .   |            |    |
| <b>10</b>  | <b>Section 501(c)(7) organizations.</b> Enter  |            |    |
| <b>a</b>   | Initiation fees and capital contributions included on Part VIII, line 12 . . . . .   | <b>10a</b> |    |
| <b>b</b>   | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .  | <b>10b</b> |    |
| <b>11</b>  | <b>Section 501(c)(12) organizations.</b> Enter   |            |    |
| <b>a</b>   | Gross income from members or shareholders . . . . .  | <b>11a</b> |    |
| <b>b</b>   | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . . . .  | <b>11b</b> |    |
| <b>12a</b> | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .  | <b>12a</b> |    |
| <b>b</b>   | If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .  | <b>12b</b> |    |

**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.

**Section A. Governing Body and Management**

|           |   | Yes | No |
|-----------|---|-----|----|
| <b>1a</b> | Enter the number of voting members of the governing body . . . . .  |     |    |
| <b>1b</b> | Enter the number of voting members that are independent . . . . .   |     |    |
| <b>2</b>  | 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? . . . . .   |     | No |
| <b>3</b>  | 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? . . . . . |     | No |
| <b>4</b>  | Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?   |     | No |
| <b>5</b>  | Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .   |     | No |
| <b>6</b>  | Does the organization have members or stockholders? . . . . .   |     | No |
| <b>7a</b> | Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .   |     | No |
| <b>7b</b> | Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .   |     | No |
| <b>8</b>  | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following  |     |    |
| <b>8a</b> | The governing body? . . . . .   | Yes |    |
| <b>8b</b> | Each committee with authority to act on behalf of the governing body? . . . . .   | Yes |    |
| <b>9</b>  | 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 . . . . .        |     | No |

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

|            |  | Yes | No |
|------------|--|-----|----|
| <b>10a</b> | Does the organization have local chapters, branches, or affiliates? . . . . .  |     | No |
| <b>10b</b> | If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . .   |     |    |
| <b>11</b>  | Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?   | Yes |    |
| <b>11A</b> | Describe in Schedule O the process, if any, used by the organization to review the Form 990 . . . . .  |     |    |
| <b>12a</b> | Does the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .   | Yes |    |
| <b>12b</b> | Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .  | Yes |    |
| <b>12c</b> | Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .   | Yes |    |
| <b>13</b>  | Does the organization have a written whistleblower policy? . . . . .   | Yes |    |
| <b>14</b>  | Does the organization have a written document retention and destruction policy? . . . . .  | Yes |    |
| <b>15</b>  | 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?   |     |    |
| <b>15a</b> | The organization's CEO, Executive Director, or top management official . . . . .   | Yes |    |
| <b>15b</b> | Other officers or key employees of the organization . . . . .<br>If "Yes" to line a or b, describe the process in Schedule O (See instructions )   | Yes |    |
| <b>16a</b> | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .  |     | No |
| <b>16b</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? . . . . . |     |    |

**Section C. Disclosure**

|           |  |
|-----------|--|
| <b>17</b> | List the States with which a copy of this Form 990 is required to be filed ▶   |
| <b>18</b> | 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.<br><input type="checkbox"/> Own website <input checked="" type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request |
| <b>19</b> | 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.   |
| <b>20</b> | State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶<br>Beth Grigsby<br>3303 Rebecca Street<br>Sioux City, IA 51104<br>(712) 279-5504  |

**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 not compensate any current or former officer, director, trustee or key employee

| (A)<br>Name and Title | (B)<br>Average hours per week | (C)<br>Position (check all that apply) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|-----------------------|-------------------------------|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|                       |                               | Individual trustee or director         | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| See add'l data        |                               |  |                       |         |              |                              |        |  |   |   |
|                       |                               |  |                       |         |              |                              |        |  |   |   |
|                       |                               |  |                       |         |              |                              |        |  |   |   |
|                       |                               |  |                       |         |              |                              |        |  |   |   |
|                       |                               |  |                       |         |              |                              |        |  |   |   |
|                       |                               |  |                       |         |              |                              |        |  |   |   |
|                       |                               |  |                       |         |              |                              |        |  |   |   |
|                       |                               |  |                       |         |              |                              |        |  |   |   |
|                       |                               |  |                       |         |              |                              |        |  |   |   |
|                       |                               |  |                       |         |              |                              |        |  |   |   |
|                       |                               |  |                       |         |              |                              |        |  |   |   |
|                       |                               |  |                       |         |              |                              |        |  |   |   |
|                       |                               |  |                       |         |              |                              |        |  |   |   |
|                       |                               |  |                       |         |              |                              |        |  |   |   |



|                 |         |   |   |
|-----------------|---------|---|---|
| <b>1b Total</b> | 554,887 | 0 | 0 |
|-----------------|---------|---|---|

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

|  | Yes | No |
|--|-----|----|
| <b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>  |     | No |
| <b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> | Yes |    |
| <b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>                                     |     | No |

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

| (A)<br>Name and business address   | (B)<br>Description of services | (C)<br>Compensation |
|--|--------------------------------|---------------------|
| Aramark Services<br>3303 Rebecca Street<br>Sioux City, IA 51104  | Food Service                   | 1,310,968           |
| Seabury Smith Inc<br>PO Box 53326<br>Charlotte, NC 28290   | Insurance                      | 934,774             |
| Aramark Corporation<br>ATTN HIGHER EDUCATION<br>24818 Network Place<br>Chicago, IL 60673   | Facilities Management          | 674,455             |
| Electric Innovations<br>1400 Jackson St<br>Sioux City, IA 51105  | IT/Network Consulting          | 257,854             |
| Arthur J Gallagher Risk Management Service<br>39746 Treasury Center<br>Chicago, IL 60694   | Insurance                      | 161,088             |
| <b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization <b>▶</b> 7 |                                |                     |

**Part VIII Statement of Revenue**

|   |  |  | (A)<br>Total revenue                                   | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from<br>tax under<br>sections<br>512, 513, or<br>514 |         |
|---|--|--|--|--|---|---|---------|
| <b>Contributions, gifts, grants and other similar amounts</b> | <b>1a</b>  | Federated campaigns . . . . . <b>1a</b>  | 0  |  |   |   |         |
|   | <b>b</b>   | Membership dues . . . . . <b>1b</b>  | 0  |  |   |   |         |
|   | <b>c</b>   | Fundraising events . . . . . <b>1c</b>   | 43,605   |  |   |   |         |
|   | <b>d</b>   | Related organizations . . . . . <b>1d</b>  | 0  |  |   |   |         |
|   | <b>e</b>   | Government grants (contributions) <b>1e</b>  | 1,678,523  |  |   |   |         |
|   | <b>f</b>   | All other contributions, gifts, grants, and similar amounts not included above <b>1f</b> | 1,672,817  |  |   |   |         |
|   | <b>g</b>   | Noncash contributions included in lines 1a-1f \$ <u>0</u>                                |  |  |   |   |         |
|   | <b>h</b>   | <b>Total.</b> Add lines 1a-1f . . . . . ▶  |  | 3,394,945  |   |   |         |
| <b>Program Service Revenue</b>                                | <b>2a</b>  | Student Tuition and Fees   | 611,310  | 23,278,670   | 23,278,670                              | 0   | 0       |
|   | <b>b</b>   |  |  |  |   |   |         |
|   | <b>c</b>   |  |  |  |   |   |         |
|   | <b>d</b>   |  |  |  |   |   |         |
|   | <b>e</b>   |  |  |  |   |   |         |
|   | <b>f</b>   | All other program service revenue  |  | 0  | 0                                       | 0   | 0       |
|   | <b>g</b>   | <b>Total.</b> Add lines 2a-2f . . . . . ▶  |  | 23,278,670   |   |   |         |
| <b>Other Revenue</b>  | <b>3</b>   | Investment income (including dividends, interest and other similar amounts) . . . . . ▶  |  | 345,590  | 0                                       | 0   | 345,590 |
|   | <b>4</b>   | Income from investment of tax-exempt bond proceeds . . . ▶                               |  | 0  | 0                                       | 0   | 0       |
|   | <b>5</b>   | Royalties . . . . . ▶  |  | 0  | 0                                       | 0   | 0       |
|   | <b>6a</b>  |  | (i) Real   |  |   |   |         |
|   |  |  | (ii) Personal  |  |   |   |         |
|   |  | <b>b</b>   | Gross Rents  | 14,094   | 0                                       |   |         |
|   |  | <b>c</b>   | Less rental expenses                                   | 60,332   | 0                                       |   |         |
|   | <b>d</b>   | Rental income or (loss)  | -46,238  | 0  |   |   |         |
|   | <b>e</b>   | <b>Net rental income or (loss)</b> . . . . . ▶   |  | -46,238  | 0                                       | 0   | -46,238 |
|   | <b>7a</b>  |  | (i) Securities   |  |   |   |         |
|   |  |  | (ii) Other   |  |   |   |         |
|   |  | <b>b</b>   | Gross amount from sales of assets other than inventory | 4,096,034  | 0                                       |   |         |
| <b>c</b>  |  | Less cost or other basis and sales expenses  | 4,041,076  | 0  |   |   |         |
| <b>d</b>  | Gain or (loss)   | 54,958   | 0  |  |   |   |         |
| <b>e</b>  | <b>Net gain or (loss)</b> . . . . . ▶  |  | 54,958   | 0  | 0                                       | 54,958  |         |
| <b>8a</b>   | Gross income from fundraising events (not including \$ <u>43,605</u> of contributions reported on line 1c) See Part IV, line 18 . . . . . <b>a</b> |  |  |  |   |   |         |
| <b>b</b>  | Less direct expenses . . . . . <b>b</b>  |  |  |  |   |   |         |
| <b>c</b>  | <b>Net income or (loss) from fundraising events</b> . . . ▶  |  | 0  | 0  | 0                                       | 0   |         |
| <b>9a</b>   | Gross income from gaming activities See Part IV, line 19 . . . . . <b>a</b>  |  |  |  |   |   |         |
| <b>b</b>  | Less direct expenses . . . . . <b>b</b>  |  |  |  |   |   |         |
| <b>c</b>  | <b>Net income or (loss) from gaming activities</b> . . . ▶   |  | 0  | 0  | 0                                       | 0   |         |
| <b>10a</b>  |  | Gross sales of inventory, less returns and allowances . . . <b>a</b>                     |  |  |   |   |         |
|   |  | Less cost of goods sold . . . . . <b>b</b>   |  |  |   |   |         |
|   | <b>c</b>   | <b>Net income or (loss) from sales of inventory</b> . . . ▶                              |  | 53,850   | 0                                       | 0   | 53,850  |
|   | Miscellaneous Revenue  | Business Code  |  |  |   |   |         |
| <b>11a</b>  | Other Income   | 611,310  | 120,664  | 0  | 0                                       | 120,664   |         |
| <b>b</b>  |  |  |  |  |   |   |         |
| <b>c</b>  |  |  |  |  |   |   |         |
| <b>d</b>  | All other revenue . . . . .  |  | 0  | 0  | 0                                       | 0   |         |
| <b>e</b>  | <b>Total.</b> Add lines 11a-11d . . . . . ▶  |  | 120,664  |  |   |   |         |
| <b>12</b>   | <b>Total revenue.</b> See Instructions . . . . . ▶   |  | 27,202,439   | 23,278,670   | 0                                       | 528,824   |         |

**Part IX Statement of Functional Expenses**

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 not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. |   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|---|-----------------------|---------------------------------|--|-----------------------------|
| <b>1</b>   | Grants and other assistance to governments and organizations in the U S See Part IV, line 21  | 0                     | 0                               |  |                             |
| <b>2</b>   | Grants and other assistance to individuals in the U S See Part IV, line 22  | 8,903,849             | 8,903,849                       |  |                             |
| <b>3</b>   | Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16   | 0                     | 0                               |  |                             |
| <b>4</b>   | Benefits paid to or for members   | 0                     | 0                               |  |                             |
| <b>5</b>   | Compensation of current officers, directors, trustees, and key employees . . . . .  | 554,887               | 190,251                         | 278,136                                | 86,500                      |
| <b>6</b>   | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .   | 0                     | 0                               | 0                                      | 0                           |
| <b>7</b>   | Other salaries and wages  | 7,474,149             | 6,887,793                       | 367,794                                | 218,562                     |
| <b>8</b>   | Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .   | 265,723               | 244,876                         | 13,076                                 | 7,771                       |
| <b>9</b>   | Other employee benefits . . . . .   | 1,377,750             | 1,269,664                       | 67,797                                 | 40,289                      |
| <b>10</b>  | Payroll taxes . . . . .   | 523,004               | 481,974                         | 25,736                                 | 15,294                      |
| <b>11</b>  | Fees for services (non-employees)   |                       |                                 |  |                             |
| <b>a</b>   | Management . . . . .  | 2,243,277             | 1,345,966                       | 897,311                                | 0                           |
| <b>b</b>   | Legal . . . . .   | 30,025                | 0                               | 30,025                                 | 0                           |
| <b>c</b>   | Accounting . . . . .  | 28,500                | 0                               | 28,500                                 | 0                           |
| <b>d</b>   | Lobbying . . . . .  | 0                     | 0                               | 0                                      | 0                           |
| <b>e</b>   | Professional fundraising See Part IV, line 17 . . . . .   | 12,324                |                                 |  | 12,324                      |
| <b>f</b>   | Investment management fees . . . . .  | 45,804                | 0                               | 45,804                                 | 0                           |
| <b>g</b>   | Other . . . . .   | 0                     | 0                               | 0                                      | 0                           |
| <b>12</b>  | Advertising and promotion . . . . .   | 264,180               | 237,762                         | 26,418                                 | 0                           |
| <b>13</b>  | Office expenses . . . . .   | 909,862               | 733,361                         | 152,173                                | 24,328                      |
| <b>14</b>  | Information technology . . . . .  | 280,735               | 252,661                         | 28,074                                 | 0                           |
| <b>15</b>  | Royalties . . . . .   | 0                     | 0                               | 0                                      | 0                           |
| <b>16</b>  | Occupancy . . . . .   | 1,054,660             | 641,652                         | 413,008                                | 0                           |
| <b>17</b>  | Travel . . . . .  | 497,514               | 405,453                         | 76,831                                 | 15,230                      |
| <b>18</b>  | Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .  | 0                     | 0                               | 0                                      | 0                           |
| <b>19</b>  | Conferences, conventions, and meetings . . . . .  | 106,851               | 104,096                         | 1,195                                  | 1,560                       |
| <b>20</b>  | Interest . . . . .  | 160,730               | 96,438                          | 64,292                                 | 0                           |
| <b>21</b>  | Payments to affiliates . . . . .  | 0                     | 0                               | 0                                      | 0                           |
| <b>22</b>  | Depreciation, depletion, and amortization . . . . .   | 864,478               | 518,687                         | 345,791                                | 0                           |
| <b>23</b>  | Insurance . . . . .   | 214,273               | 128,564                         | 85,709                                 | 0                           |
| <b>24</b>  | 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 )   |                       |                                 |  |                             |
| <b>a</b>   | Memberships and Dues  | 96,798                | 28,830                          | 63,913                                 | 4,055                       |
| <b>b</b>   | Equipment rental & maint  | 108,546               | 93,692                          | 12,645                                 | 2,209                       |
| <b>c</b>   | Bad Debt Expense  | 97,875                | 0                               | 97,875                                 | 0                           |
| <b>d</b>   | Other purchased services  | 848,440               | 705,474                         | 140,201                                | 2,765                       |
| <b>e</b>   | Other Expenses  | 427,049               | 194,481                         | 14,960                                 | 217,608                     |
| <b>f</b>   | All other expenses  |                       |                                 |  |                             |
| <b>25</b>  | <b>Total functional expenses.</b> Add lines 1 through 24f   | 27,391,283            | 23,465,524                      | 3,277,264                              | 648,495                     |
| <b>26</b>  | <b>Joint costs.</b> Check here <input checked="" type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation | 0                     | 0                               | 0                                      | 0                           |

**Part X Balance Sheet**

|   |  | (A)               |            | (B)         |
|---|--|-------------------|------------|-------------|
|   |  | Beginning of year |            | End of year |
| <b>Assets</b>   | <b>1</b> Cash—non-interest-bearing . . . . .   | 11,800            | <b>1</b>   | 11,800      |
|   | <b>2</b> Savings and temporary cash investments . . . . .  | 5,703,395         | <b>2</b>   | 6,773,428   |
|   | <b>3</b> Pledges and grants receivable, net . . . . .  | 2,545,728         | <b>3</b>   | 1,935,579   |
|   | <b>4</b> Accounts receivable, net . . . . .  | 630,151           | <b>4</b>   | 891,428     |
|   | <b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .                   | 0                 | <b>5</b>   | 0           |
|   | <b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L . . . . .      | 0                 | <b>6</b>   | 0           |
|   | <b>7</b> Notes and loans receivable, net . . . . .   | 2,410,526         | <b>7</b>   | 2,385,944   |
|   | <b>8</b> Inventories for sale or use . . . . .   | 246,017           | <b>8</b>   | 161,883     |
|   | <b>9</b> Prepaid expenses and deferred charges . . . . .   | 232,746           | <b>9</b>   | 131,938     |
|   | <b>10a</b> Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D . . . . .  | 30,058,445        |            |             |
|   | <b>b</b> Less accumulated depreciation . . . . .   | 18,594,595        |            |             |
|   | <b>11</b> Investments—publicly traded securities . . . . .   | 6,612,537         | <b>11</b>  | 7,521,886   |
|   | <b>12</b> Investments—other securities. See Part IV, line 11 . . . . .   | 656,663           | <b>12</b>  | 494,824     |
|   | <b>13</b> Investments—program-related. See Part IV, line 11 . . . . .  |                   | <b>13</b>  |             |
|   | <b>14</b> Intangible assets . . . . .  | 0                 | <b>14</b>  | 0           |
|   | <b>15</b> Other assets. See Part IV, line 11 . . . . .   | 14,678            | <b>15</b>  | 25,437      |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . . | 31,335,916   | <b>16</b>         | 31,797,997 |             |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses . . . . .  | 1,549,667         | <b>17</b>  | 1,586,843   |
|   | <b>18</b> Grants payable . . . . .   | 0                 | <b>18</b>  | 0           |
|   | <b>19</b> Deferred revenue . . . . .   | 73,333            | <b>19</b>  | 69,917      |
|   | <b>20</b> Tax-exempt bond liabilities . . . . .  | 3,070,000         | <b>20</b>  | 2,795,000   |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .  | 0                 | <b>21</b>  | 0           |
|   | <b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . . | 0                 | <b>22</b>  | 0           |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .   | 0                 | <b>23</b>  | 0           |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .   | 0                 | <b>24</b>  | 0           |
|   | <b>25</b> Other liabilities. Complete Part X of Schedule D . . . . .   | 38,322            | <b>25</b>  | 2,503,570   |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .   | 4,731,322         | <b>26</b>  | 6,955,330   |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>   |                   |            |             |
|   | <b>27</b> Unrestricted net assets . . . . .  | 12,755,314        | <b>27</b>  | 13,022,314  |
|   | <b>28</b> Temporarily restricted net assets . . . . .  | 5,194,854         | <b>28</b>  | 5,633,944   |
|   | <b>29</b> Permanently restricted net assets . . . . .  | 8,654,426         | <b>29</b>  | 6,186,409   |
|   | <b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>  |                   |            |             |
|   | <b>30</b> Capital stock or trust principal, or current funds . . . . .   |                   | <b>30</b>  |             |
|   | <b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .  |                   | <b>31</b>  |             |
|   | <b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .   |                   | <b>32</b>  |             |
| <b>33</b> Total net assets or fund balances . . . . .                         | 26,604,594   | <b>33</b>         | 24,842,667 |             |
| <b>34</b> Total liabilities and net assets/fund balances . . . . .            | 31,335,916   | <b>34</b>         | 31,797,997 |             |

**Part XI Financial Statements and Reporting**

|           |  | Yes | No |
|-----------|--|-----|----|
| <b>1</b>  | Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O  |     |    |
| <b>2a</b> | Were the organization's financial statements compiled or reviewed by an independent accountant? . . .  |     | No |
| <b>2b</b> | Were the organization's financial statements audited by an independent accountant? . . . . .   | Yes |    |
| <b>2c</b> | 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?<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O . . . . | Yes |    |
| <b>2d</b> | 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<br><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis                     |     |    |
| <b>3a</b> | 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? . . . . .   | Yes |    |
| <b>3b</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 . . .   | Yes |    |

**SCHEDULE A**  
(Form 990 or 990EZ)

**Public Charity Status and Public Support**

OMB No 1545-0047

**2009**

**Open to Public Inspection**

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.

Department of the Treasury  
Internal Revenue Service

Name of the organization  
BRIAR CLIFF UNIVERSITY

Employer identification number

42-0707124

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

- 1  A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E )
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state
  
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 8  A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III )
- 10  An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h  
 a  Type I      b  Type II      c  Type III - Functionally integrated      d  Type III - Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f  If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?  
 (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?  
 (ii) a family member of a person described in (i) above?  
 (iii) a 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

|                 | Yes | No |
|-----------------|-----|----|
| <b>11g(i)</b>   |     |    |
| <b>11g(ii)</b>  |     |    |
| <b>11g(iii)</b> |     |    |

| (i)<br>Name of supported organization | (ii)<br>EIN | (iii)<br>Type of organization (described on lines 1- 9 above or IRC section (see instructions)) | (iv)<br>Is the organization in col (i) listed in your governing document? |    | (v)<br>Did you notify the organization in col (i) of your support? |    | (vi)<br>Is the organization in col (i) organized in the U S ? |    | (vii)<br>Amount of support? |
|---------------------------------------|-------------|---|---|----|--|----|---|----|-----------------------------|
|                                       |             |   | Yes   | No | Yes  | No | Yes   | No |                             |
|                                       |             |   |   |    |  |    |   |    |                             |
|                                       |             |   |   |    |  |    |   |    |                             |
|                                       |             |   |   |    |  |    |   |    |                             |
|                                       |             |   |   |    |  |    |   |    |                             |
| <b>Total</b>                          |             |   |   |    |  |    |   |    |                             |

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

**Section A. Public Support**

| Calendar year (or fiscal year beginning in)  | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")   |          |          |          |          |          |           |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf   |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge   |          |          |          |          |          |           |
| <b>4 Total.</b> Add lines 1 through 3  |          |          |          |          |          |           |
| <b>5</b> 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) |          |          |          |          |          |           |
| <b>6 Public Support.</b> Subtract line 5 from line 4   |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)   | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>7</b> Amounts from line 4  |          |          |          |          |          |           |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources |          |          |          |          |          |           |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on                             |          |          |          |          |          |           |
| <b>10</b> Other income (Explain in Part IV ) Do not include gain or loss from the sale of capital assets                                |          |          |          |          |          |           |
| <b>11 Total support</b> (Add lines 7 through 10)  |          |          |          |          |          |           |

**12** Gross receipts from related activities, etc (See instructions ) 12

**13 First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

**14** Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f)) 14

**15** Public Support Percentage for 2008 Schedule A, Part II, line 14 15

**16a 33 1/3% support test—2009.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**b 33 1/3% support test—2008.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**17a 10%-facts-and-circumstances test—2009.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization

**b 10%-facts-and-circumstances test—2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization

**18 Private Foundation** If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions

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

(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in)   | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")  |          |          |          |          |          |           |
| <b>2</b> 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 |          |          |          |          |          |           |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513   |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf  |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5   |          |          |          |          |          |           |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons  |          |          |          |          |          |           |
| <b>b</b> Amounts 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           |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b  |          |          |          |          |          |           |
| <b>8 Public Support</b> (Subtract line 7c from line 6 )   |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)   | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6  |          |          |          |          |          |           |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources |          |          |          |          |          |           |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975                          |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b  |          |          |          |          |          |           |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on     |          |          |          |          |          |           |
| <b>12</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )                                  |          |          |          |          |          |           |
| <b>13 Total support</b> (Add lines 9, 10c, 11 and 12 )  |          |          |          |          |          |           |

**14 First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

|  |           |  |
|--|-----------|--|
| <b>15</b> Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f)) | <b>15</b> |  |
| <b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15                    | <b>16</b> |  |

**Section D. Computation of Investment Income Percentage**

|  |           |  |
|--|-----------|--|
| <b>17</b> Investment income percentage for <b>2009</b> (line 10c column (f) divided by line 13 column (f)) | <b>17</b> |  |
| <b>18</b> Investment income percentage from <b>2008</b> Schedule A, Part III, line 17                      | <b>18</b> |  |

**19a 33 1/3% support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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



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**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

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**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 42-0707124  
**Name:** BRIAR CLIFF UNIVERSITY

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

| (A)<br>Name and Title                    | (B)<br>Average hours per week | (C)<br>Position (check all that apply) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|-------------------------------|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|  |                               | Individual trustee or director         | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| Eric Bertness<br>Board Member            | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Sr Carol Besch<br>Board Member           | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Tim Brown<br>Board Member                | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Karen Chesterman<br>Board Member         | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Margaret Dolan<br>Board Member           | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Michael Ellwanger<br>Board Member        | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Fr Michael Erpelding<br>Board Member     | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Steven Freeman<br>Board Member           | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Leonard Gill<br>Board Member             | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Mark Gingery<br>Board Member             | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Charles Harstad<br>Board Member          | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Sister Cathy Katoski<br>Board Member     | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Matthew Lawler<br>Board Member           | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Carolyn Leman<br>Board Member            | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Jameley Levich<br>Board Member           | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Craig McGarry<br>Board Member            | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Bishop R Walker Nickless<br>Board Member | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Beth Noel<br>Board Member                | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Ginny Peterson<br>Board Member           | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Sr Nancy Schreck<br>Chairman             | 10                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| David Simmons<br>Board Member            | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Diane Werth<br>Board Member              | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Sister Mona Wingert<br>Board Member      | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Chic Wolfe<br>Board Member               | 50                            | X                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Beverly Wharton<br>President             | 40                            |  | X                     | X       |              |                              |        | 179,544  | 0   | 0   |

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

| (A)<br>Name and Title                | (B)<br>Average hours per week | (C)<br>Position (check all that apply) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--------------------------------------|-------------------------------|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|                                      |                               | Individual trustee or director         | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| Beth Grigsby<br>Vice President       | 40                            |  |                       | X       |              |                              |        | 98,592   | 0   | 0   |
| William Mangan<br>Vice President     | 40 00                         |  |                       | X       |              |                              |        | 95,320   | 0   | 0   |
| Shariusue Wilcoxon<br>Vice President | 40 00                         |  |                       | X       |              |                              |        | 94,931   | 0   | 0   |
| Jeff LaFavor<br>Vice President       | 40                            |  |                       | X       |              |                              |        | 86,500   | 0   | 0   |
| Steven Janowiak<br>Vice President    | 40 00                         |  |                       | X       |              |                              |        | 0  | 0   | 0   |

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

| <i>Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.</i> | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| Memberships and Dues   | 96,798                | 28,830                          | 63,913                                 | 4,055                       |
| Equipment rental & maint   | 108,546               | 93,692                          | 12,645                                 | 2,209                       |
| Bad Debt Expense   | 97,875                | 0                               | 97,875                                 | 0                           |
| Other purchased services   | 848,440               | 705,474                         | 140,201                                | 2,765                       |
| Other Expenses   | 427,049               | 194,481                         | 14,960                                 | 217,608                     |

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

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

2009

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ. See separate instructions.

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part 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

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization BRIAR CLIFF UNIVERSITY

Employer identification number

42-0707124

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
2 Political expenditures \$
3 Volunteer hours

Part 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

Part I-C Complete if the organization is exempt under section 501(c) except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$
3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b \$
4 Did the filing organization file Form 1120-POL for this year? Yes No
5 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

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group
- B** Check  if the filing organization checked box A and "limited control" provisions apply

| <b>Limits on Lobbying Expenditures</b><br>(The term "expenditures" means amounts paid or incurred.)  | (a) Filing Organization's Totals                  | (b) Affiliated Group Totals                              |                    |                              |   |   |   |   |  |  |                   |             |  |  |
|--|---|--|--------------------|------------------------------|---|---|---|---|--|--|-------------------|-------------|--|--|
| <b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)   |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)   |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>c</b> Total lobbying expenditures (add lines 1a and 1b)   |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>d</b> Other exempt purpose expenditures   |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)   |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>f</b> Lobbying nontaxable amount Enter the amount from the following table in both columns  |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%; text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table> | 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 |  |  |
| 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                                       |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)   |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>h</b> Subtract line 1g from line 1a If zero or less, enter -0-  |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>i</b> Subtract line 1f from line 1c If zero or less, enter -0-  |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?   |   | <input type="checkbox"/> Yes <input type="checkbox"/> No |                    |                              |   |   |   |   |  |  |                   |             |  |  |

**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.)

| <b>Lobbying Expenditures During 4-Year Averaging Period</b>      |          |          |          |          |           |
|--|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in)                      | (a) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) Total |
| <b>2a</b> Lobbying non-taxable amount                            |          |          |          |          |           |
| <b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))    |          |          |          |          |           |
| <b>c</b> Total lobbying expenditures                             |          |          |          |          |           |
| <b>d</b> Grassroots non-taxable amount                           |          |          |          |          |           |
| <b>e</b> Grassroots ceiling amount (150% of line 2d, column (e)) |          |          |          |          |           |
| <b>f</b> Grassroots lobbying expenditures                        |          |          |          |          |           |

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

|   | (a) |    | (b)    |
|---|-----|----|--------|
|   | Yes | No | Amount |
| <b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of |     |    |        |
| <b>a</b> Volunteers?  |     | No |        |
| <b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?   |     | No |        |
| <b>c</b> Media advertisements?  |     | No |        |
| <b>d</b> Mailings to members, legislators, or the public?   | Yes |    | 0      |
| <b>e</b> Publications, or published or broadcast statements?  |     | No |        |
| <b>f</b> Grants to other organizations for lobbying purposes?   | Yes |    | 2,903  |
| <b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?  | Yes |    | 0      |
| <b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?  |     | No |        |
| <b>i</b> Other activities? If "Yes," describe in Part IV  |     | No |        |
| <b>j</b> Total lines 1c through 1i  |     |    | 2,903  |
| <b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?   |     | No |        |
| <b>b</b> If "Yes," enter the amount of any tax incurred under section 4912  |     |    |        |
| <b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912   |     |    |        |
| <b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?   |     |    |        |

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

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

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".**

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

**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 Part II-B, line 1. Also, complete this part for any additional information.

| Identifier       | Return Reference              | Explanation   |
|------------------|-------------------------------|---|
| SchC_P2B_S00_L01 | Schedule C, Part II-B, Line 1 | On a limited number of occasions, the president of the university my call legislators or their staff to discuss matters of interest to the university, or may visit them for a brief meeting as an incidental part of an unrelated business trip. Students are encouraged to write letters to legislators with concerns regarding financial aid and higher education. |

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2009

Open to Public Inspection

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.

Department of the Treasury Internal Revenue Service

Name of the organization BRIAR CLIFF UNIVERSITY

Employer identification number 42-0707124

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), Aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply): Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of an historically important land area, Preservation of a certified historic structure.

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

- a Total number of conservation easements
b Total acreage restricted by conservation easements
c Number of conservation easements on a certified historic structure included in (a)
d Number of conservation easements included in (c) acquired after 8/17/06

Table with 2 columns: Held at the End of the Year. Rows 2a, 2b, 2c, 2d.

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

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

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

b Assets included in Form 990, Part X



**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

**3** Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a**  Public exhibition
- b**  Scholarly research
- c**  Preservation for future generations
- d**  Loan or exchange programs
- e**  Other

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

**5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

**b** If "Yes," explain the arrangement in Part XIV and complete the following table

|   | Amount |
|---|--------|
| <b>1c</b> Beginning balance             |        |
| <b>1d</b> Additions during the year     |        |
| <b>1e</b> Distributions during the year |        |
| <b>1f</b> Ending balance                |        |

**2a** Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

**b** If "Yes," explain the arrangement in Part XIV

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

|   | (a) Current Year | (b) Prior Year | (c) Two Years Back | (d) Three Years Back | (e) Four Years Back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| <b>1a</b> Beginning of year balance . . . . .                     | 7,465,033        | 9,464,741      |                    |                      |                     |
| <b>b</b> Contributions . . . . .                                  | 110,600          | 343,686        |                    |                      |                     |
| <b>c</b> Investment earnings or losses . . . . .                  | 1,118,136        | -1,930,916     |                    |                      |                     |
| <b>d</b> Grants or scholarships . . . . .                         | 371,258          | 371,026        |                    |                      |                     |
| <b>e</b> Other expenditures for facilities and programs . . . . . | 39,997           | 0              |                    |                      |                     |
| <b>f</b> Administrative expenses . . . . .                        | 45,804           | 41,452         |                    |                      |                     |
| <b>g</b> End of year balance . . . . .                            | 8,236,710        | 7,465,033      |                    |                      |                     |

**2** Provide the estimated percentage of the year end balance held as

- a** Board designated or quasi-endowment ▶ 35 % %
- b** Permanent endowment ▶ 65 % %
- c** Term endowment ▶ 0 % %

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by

|  | Yes           | No |
|--|---------------|----|
| <b>(i)</b> unrelated organizations . . . . .   | <b>3a(i)</b>  | No |
| <b>(ii)</b> related organizations . . . . .  | <b>3a(ii)</b> | No |
| <b>b</b> If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | <b>3b</b>     |    |

**4** Describe in Part XIV the intended uses of the organization's endowment funds

**Part VI Investments—Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

| Description of investment   | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| <b>1a</b> Land . . . . .  | 220,000                              | 79,675                          |                              | 299,675        |
| <b>b</b> Buildings . . . . .  | 0                                    | 21,434,519                      | 11,563,299                   | 9,871,220      |
| <b>c</b> Leasehold improvements . . . . .   | 0                                    | 0                               | 0                            | 0              |
| <b>d</b> Equipment . . . . .  | 0                                    | 6,700,695                       | 6,075,867                    | 624,828        |
| <b>e</b> Other . . . . .  | 0                                    | 1,623,556                       | 955,429                      | 668,127        |
| <b>Total.</b> Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) . . . . . |                                      |                                 |                              | 11,463,850     |

**Part VII Investments—Other Securities.** See Form 990, Part X, line 12.

| (a) Description of security or category<br>(including name of security)    | (b) Book value | (c) Method of valuation<br>Cost or end-of-year market value |
|--|----------------|---|
| Financial derivatives  |                |   |
| Closely-held equity interests  |                |   |
| Other  |                |   |
| CDs and Money Markets  | 494,824        | C   |
|  |                |   |
|  |                |   |
|  |                |   |
|  |                |   |
|  |                |   |
|  |                |   |
|  |                |   |
|  |                |   |
|  |                |   |
| <b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 12 ) | 494,824        |   |

**Part VIII Investments—Program Related.** See Form 990, Part X, line 13.

| (a) Description of investment type   | (b) Book value | (c) Method of valuation<br>Cost or end-of-year market value |
|--|----------------|---|
|  |                |   |
|  |                |   |
|  |                |   |
|  |                |   |
|  |                |   |
|  |                |   |
|  |                |   |
|  |                |   |
|  |                |   |
|  |                |   |
|  |                |   |
| <b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 13 ) |                |   |

**Part IX Other Assets.** See Form 990, Part X, line 15.

| (a) Description  | (b) Book value |
|--|----------------|
| Other Receivables  | 12,610         |
| Interest Receivable  | 12,827         |
|  |                |
|  |                |
|  |                |
|  |                |
|  |                |
|  |                |
|  |                |
|  |                |
| <b>Total.</b> (Column (b) should equal Form 990, Part X, col.(B) line 15.) | 25,437         |

**Part X Other Liabilities.** See Form 990, Part X, line 25.

| 1 (a) Description of Liability   | (b) Amount |
|--|------------|
| Federal Income Taxes   |            |
| Annuities Payable  | 37,128     |
| Government Loans Refundable  | 2,466,442  |
|  |            |
|  |            |
|  |            |
|  |            |
|  |            |
|  |            |
|  |            |
| <b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 25 ) | 2,503,570  |

2. Fin 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

**Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

|           |   |           |            |
|-----------|---|-----------|------------|
| <b>1</b>  | Total revenue (Form 990, Part VIII, column (A), line 12)                        | <b>1</b>  | 27,202,439 |
| <b>2</b>  | Total expenses (Form 990, Part IX, column (A), line 25)                         | <b>2</b>  | 27,391,283 |
| <b>3</b>  | Excess or (deficit) for the year Subtract line 2 from line 1                    | <b>3</b>  | -188,844   |
| <b>4</b>  | Net unrealized gains (losses) on investments                                    | <b>4</b>  | 893,360    |
| <b>5</b>  | Donated services and use of facilities  | <b>5</b>  | 0          |
| <b>6</b>  | Investment expenses   | <b>6</b>  | 0          |
| <b>7</b>  | Prior period adjustments  | <b>7</b>  | 0          |
| <b>8</b>  | Other (Describe in Part XIV)  | <b>8</b>  | 0          |
| <b>9</b>  | Total adjustments (net) Add lines 4 - 8   | <b>9</b>  | 893,360    |
| <b>10</b> | Excess or (deficit) for the year per financial statements Combine lines 3 and 9 | <b>10</b> | 704,516    |

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

|          |  |           |            |
|----------|--|-----------|------------|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements                       | <b>1</b>  | 19,980,024 |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12                             |           |            |
| <b>a</b> | Net unrealized gains on investments  | <b>2a</b> | 893,360    |
| <b>b</b> | Donated services and use of facilities   | <b>2b</b> | 0          |
| <b>c</b> | Recoveries of prior year grants  | <b>2c</b> | 0          |
| <b>d</b> | Other (Describe in Part XIV)   | <b>2d</b> | 833,878    |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b>  | <b>2e</b> | 1,727,238  |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b>   | <b>3</b>  | 18,252,786 |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1                            |           |            |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b                               | <b>4a</b> | 45,804     |
| <b>b</b> | Other (Describe in Part XIV)   | <b>4b</b> | 8,903,849  |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b>  | <b>4c</b> | 8,949,653  |
| <b>5</b> | Total Revenue Add lines <b>3</b> and <b>4c</b> . (This should equal Form 990, Part I, line 12) | <b>5</b>  | 27,202,439 |

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

|          |   |           |            |
|----------|---|-----------|------------|
| <b>1</b> | Total expenses and losses per audited financial statements                                      | <b>1</b>  | 19,273,553 |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25                                |           |            |
| <b>a</b> | Donated services and use of facilities  | <b>2a</b> | 0          |
| <b>b</b> | Prior year adjustments  | <b>2b</b> | 0          |
| <b>c</b> | Other losses  | <b>2c</b> | 0          |
| <b>d</b> | Other (Describe in Part XIV)  | <b>2d</b> | 831,923    |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b>   | <b>2e</b> | 831,923    |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b>  | <b>3</b>  | 18,441,630 |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:                              |           |            |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b                                | <b>4a</b> | 45,804     |
| <b>b</b> | Other (Describe in Part XIV)  | <b>4b</b> | 8,903,849  |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b>   | <b>4c</b> | 8,949,653  |
| <b>5</b> | Total expenses Add lines <b>3</b> and <b>4c</b> . (This should equal Form 990, Part I, line 18) | <b>5</b>  | 27,391,283 |

**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

| Identifier        | Return Reference               | Explanation   |
|-------------------|--------------------------------|---|
| SchD_P05_S00_L04  | Schedule D, Part V, Line 4     | Briar Cliff University uses its endowment funds to provide grants and scholarships, as well as funds for program related activities   |
| SchD_P10_S00_L00  | Schedule D, Part X             | The University files a Form 990 (Return of Organization Exempt from Income Tax) annually When these returns are filed, it is highly certain that some positions taken would be sustained upon examination by taxing authorities, while others are subject to uncertainty about the merits of the tax position taken or the amount of the position that would ultimately be sustained Examples of tax positions common to universities include such matters as the tax-exempt status of each entity and various positions relative to potential sources of unrelated business income (UBIT) UBIT is reported on Form 990-T, as appropriate The benefit of tax position is recognized in the financial statements in the period during which, based on all available evidence, management believes that it is more likely than not that the position will be sustained upon examination, including the resolution of appeals or litigation processes, if any Tax positions are not offset or aggregated with other positions Tax positions that meet the "more likely than not" recognition threshold are measured as the largest amount of tax benefit that is more than 50 percent likely to be realized on settlement with the applicable taxing authority Upon the adoption of FASB ASC 740, Income Taxes as of May 31, 2010, there were no uncertain tax benefits identified and recorded as a liability Forms 990 and 990-T filed by the University are subject to examination by the Internal Revenue Service (IRS) up to three years from the extended due date of each return Forms 990 filed by the University for fiscal years ended May 31, 2005 and prior are no longer subject to examination The University has not to date been required to file Form 990-T |
| SchD_P12_S00_L02d | Schedule D, Part XII, Line 2d  | Loan interest, McElroy Trust, not on Form 990 (\$8,065) Rental expenses, netted against revenue on Form 990 not netted on financial statements (60,332) Cost of goods sold, netted against revenue on Form 990 not netted on financial statements (\$765,481)   |
| SchD_P12_S00_L04b | Schedule D, Part XII, Line 4b  | Financial aid to students, netted against revenue on financial statements not netted on Form 990  |
| SchD_P13_S00_L02d | Schedule D, Part XIII, Line 2d | McElroy Trust, Bad Debt Expense (\$6,110) Rental expense, netted against revenue on Form 990 no netted on financial statements (\$60,332) Cost of goods sold, netted against revenue on Form 990 not netted on financial statements (\$765,481)   |
| SchD_P13_S00_L04b | Schedule D, Part XIII, Line 4b | Financial aid to students, netted against revenue on financial statements not netted on Form 990  |

**SCHEDULE E**  
**(Form 990 or 990-EZ)**

**Schools**

OMB No 1545-0047

**2009**

**Open to Public Inspection**

▶ **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.**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
BRIAR CLIFF UNIVERSITY

**Employer identification number**

42-0707124

|           |  | YES | NO |
|-----------|--|-----|----|
| <b>1</b>  | Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?  | Yes |    |
| <b>2</b>  | Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?   | Yes |    |
| <b>3</b>  | Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain.<br><i>Printed in all student handbooks, university catalogs, and on the university web site. Available to all university community members and prospective students.</i> | Yes |    |
| <b>4</b>  | Does the organization maintain the following?  |     |    |
| <b>a</b>  | Records indicating the racial composition of the student body, faculty, and administrative staff?  | Yes |    |
| <b>b</b>  | Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?  | Yes |    |
| <b>c</b>  | Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?  | Yes |    |
| <b>d</b>  | Copies of all material used by the organization or on its behalf to solicit contributions?<br>If you answered "No" to any of the above, please explain. If you need more space, use Schedule O (Form 990).   | Yes |    |
| <b>5</b>  | Does the organization discriminate by race in any way with respect to  |     |    |
| <b>a</b>  | Students' rights or privileges?  |     | No |
| <b>b</b>  | Admissions policies?   |     | No |
| <b>c</b>  | Employment of faculty or administrative staff?   |     | No |
| <b>d</b>  | Scholarships or other financial assistance?  |     | No |
| <b>e</b>  | Educational policies?  |     | No |
| <b>f</b>  | Use of facilities?   |     | No |
| <b>g</b>  | Athletic programs?   |     | No |
| <b>h</b>  | Other extracurricular activities?<br>If you answered "Yes" to any of the above, please explain. If you need more space, use Schedule O (Form 990).   |     | No |
| <b>6a</b> | Does the organization receive any financial aid or assistance from a governmental agency?  | Yes |    |
| <b>6b</b> | Has the organization's right to such aid ever been revoked or suspended?<br>If you answered "Yes" to either line 6a or line 6b, explain on Schedule O (Form 990).  |     | No |
| <b>7</b>  | Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Schedule O (Form 990).  | Yes |    |

**SCHEDULE G  
(Form 990 or 990-EZ)**

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

OMB No. 1545-0047

**2009**  
**Open to Public  
Inspection**

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19,  
or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Department of the Treasury  
Internal Revenue Service

Name of the organization  
BRIAR CLIFF UNIVERSITY

Employer identification number  
42-0707124

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a**  Mail solicitations
  - b**  Internet and e-mail solicitations
  - c**  Phone solicitations
  - d**  In-person solicitations
  - e**  Solicitation of non-government grants
  - f**  Solicitation of government grants
  - g**  Special fundraising events
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities?  Yes  No
- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

| (i) Name of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? |    | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col (i) | (vi) Amount paid to (or retained by) organization |
|---|---------------|--|----|-----------------------------------|--|---|
|   |               | Yes  | No |                                   |  |   |
|   |               |  |    |                                   |  |   |
|   |               |  |    |                                   |  |   |
|   |               |  |    |                                   |  |   |
|   |               |  |    |                                   |  |   |
|   |               |  |    |                                   |  |   |
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|   |               |  |    |                                   |  |   |
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|   |               |  |    |                                   |  |   |
|   |               |  |    |                                   |  |   |
|   |               |  |    |                                   |  |   |
|   |               |  |    |                                   |  |   |
| <b>Total</b>                                  |               |  |    |                                   |  |   |

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

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

|  |  | (a) Event #1                                   | (b) Event #2  | (c) Other Events           | (d) Total Events              |
|--|--|--|---|----------------------------|-------------------------------|
|  |  | <u>Lunch with the Chargers</u><br>(event type) | <u>BCU Lila Frommelt Golf Classic</u><br>(event type) | <u>0</u><br>(total number) | (Add col (a) through col (c)) |
| <b>Revenue</b>   | <b>1</b> Gross receipts . . . . .  | 12,903   | 19,750  |                            | 32,653                        |
|  | <b>2</b> Less Charitable contributions . . . . .                                 | 8,497  | 19,750  |                            | 28,247                        |
|  | <b>3</b> Gross income (line 1 minus line 2) . . . . .                            | 4,406  | 0   |                            | 4,406                         |
| <b>Direct Expenses</b>   | <b>4</b> Cash prizes . . . . .   | 0  | 0   |                            | 0                             |
|  | <b>5</b> Non-cash prizes . . . . .   | 0  | 2,991   |                            | 2,991                         |
|  | <b>6</b> Rent/facility costs . . . . .   | 0  | 3,600   |                            | 3,600                         |
|  | <b>7</b> Food and beverages . . . . .  | 1,615  | 1,534   |                            | 3,149                         |
|  | <b>8</b> Entertainment . . . . .   | 0  | 0   |                            | 0                             |
|  | <b>9</b> Other direct expenses . . . . .   | 589  | 30  |                            | 619                           |
|  | <b>10</b> Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶ |  |   |                            | 10,359                        |
| <b>11</b> Net income summary Combine lines 3, column d, and line 10. . . . . ▶ |  |  |   | -5,953                     |                               |

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

|  |   | (a) Bingo   | (b) Pull tabs/Instant bingo/progressive bingo                       | (c) Other gaming | (d) Total gaming              |
|--|---|---|---|------------------|-------------------------------|
|  |   |   |   |                  | (Add col (a) through col (c)) |
| <b>Revenue</b>   | <b>1</b> Gross revenue . . . . .                                    |   |   |                  |                               |
| <b>Direct Expenses</b>   | <b>2</b> Cash prizes . . . . .                                      |   |   |                  |                               |
|  | <b>3</b> Non-cash prizes . . . . .                                  |   |   |                  |                               |
|  | <b>4</b> Rent/facility costs . . . . .                              |   |   |                  |                               |
|  | <b>5</b> Other direct expenses . . . . .                            |   |   |                  |                               |
| <b>6</b> Volunteer labor . . . . .   | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No |                  |                               |
| <b>7</b> Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶      |   |   |   |                  |                               |
| <b>8</b> Net gaming income summary Combine lines 1, column d, and line 7 . . . . . ▶ |   |   |   |                  |                               |

|            |   | Yes        | No |
|------------|---|------------|----|
| <b>9</b>   | Enter the state(s) in which the organization operates gaming activities _____   |            |    |
| <b>a</b>   | Is the organization licensed to operate gaming activities in each of these states? . . . . .  | <b>9a</b>  |    |
| <b>b</b>   | If "No," Explain<br>_____   |            |    |
| <b>10a</b> | Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  | <b>10a</b> |    |
| <b>b</b>   | If "Yes," Explain<br>_____  |            |    |
| <b>11</b>  | Does the organization operate gaming activities with nonmembers? . . . . .  | <b>11</b>  |    |
| <b>12</b>  | Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . | <b>12</b>  |    |

|   |            | Yes        | No |
|---|------------|------------|----|
| <b>13</b> Indicate the percentage of gaming activity operated in  |            |            |    |
| <b>a</b> The organization's facility . . . . .  | <b>13a</b> |            |    |
| <b>b</b> An outside facility . . . . .  | <b>13b</b> |            |    |
| <b>14</b> Enter the name and address of the person who prepares the organization's gaming/special events books and records  |            |            |    |
| Name ▶ _____  |            |            |    |
| Address ▶ _____   |            |            |    |
| <b>15a</b> Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . .   |            | <b>15a</b> |    |
| <b>b</b> If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____                             |            |            |    |
| <b>c</b> If "Yes," enter name and address   |            |            |    |
| Name ▶ _____  |            |            |    |
| Address ▶ _____   |            |            |    |
| <b>16</b> Gaming manager information  |            |            |    |
| Name ▶ _____  |            |            |    |
| Gaming manager compensation ▶ \$ _____  |            |            |    |
| Description of services provided ▶ _____  |            |            |    |
| <input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor   |            |            |    |
| <b>17</b> Mandatory distributions   |            |            |    |
| <b>a</b> Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . .                                     |            | <b>17a</b> |    |
| <b>b</b> Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____ |            |            |    |

Schedule I (Form 990)

OMB No 1545-0047

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

2009

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization BRIAR CLIFF UNIVERSITY

Employer identification number

42-0707124

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC Code section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of non-cash assistance, (h) Purpose of grant or assistance.

2 Enter total number of section 501(c)(3) and government organizations
3 Enter total number of other organizations



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

| <b>(a)</b> Type of grant or assistance | <b>(b)</b> Number of recipients | <b>(c)</b> Amount of cash grant | <b>(d)</b> Amount of non-cash assistance | <b>(e)</b> Method of valuation (book, FMV, appraisal, other) | <b>(f)</b> Description of non-cash assistance |
|--|---------------------------------|---------------------------------|--|--|---|
| See Additional Data Table              |                                 |                                 |  |  |   |

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

| Identifier       | Return Reference           | Explanation  |
|------------------|----------------------------|--|
| SchI_P01_S00_L02 | Schedule I, Part I, Line 2 | The Vice President for Finance collects grant award letters and instructions from the granting agencies or the BCU grant managers. The Vice President for Finance keeps a fiscal file for each grant, including the award letters, instructions, annual accounting records, and financial reports submitted to the grantors. Either the Vice President for Finance or the BCU grant manager submits reports to agencies, depending on the grant. The Vice President for Finance creates a budget for each grant in the grants fund, based on award letters and input from the BCU grant managers. If the grant allows, grant managers may request budget transfers within their grant, which the Vice President for Finance or the Assistant Vice President for Finance enter in Datatel. The grant manager signs off on expenditures for the grant. The Vice President for Finance reviews all grant expenditures monthly, with more in-depth reviews as needed for reporting to grantors. The Vice President for Finance reconciles grant expenditures annually, for both the BCU fiscal year and the grant fiscal year if different. Financial aid grants are approved and reported by the Financial Aid department. Checks for grant revenues are received in the Business Office, some agencies mail them to the grant managers, who then turn them into the Business Office for deposit. Some agencies pay BCU through direct deposit into BCU checking accounts. The Vice President for Finance draws down federal grant funds electronically through the online G5 payment system, drawdowns are usually done monthly. |
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**Software ID:** 09000073  
**Software Version:** v1.00  
**EIN:** 42-0707124  
**Name:** BRIAR CLIFF UNIVERSITY

**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) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of non-cash assistance |
|---------------------------------------|--------------------------|--------------------------|-----------------------------------|---|--|
| Briar Cliff Scholarships              | 87                       | 98,211                   |                                   |   |  |
| Academic Excellence Scholarships      | 928                      | 3,535,283                |                                   |   |  |
| Continuing Education Scholarships     | 179                      | 447,330                  |                                   |   |  |
| Briar Cliff Departmental Scholarships | 76                       | 171,684                  |                                   |   |  |
| Briar Cliff Grants                    | 664                      | 1,823,132                |                                   |   |  |
| Leadership Awards                     | 257                      | 250,662                  |                                   |   |  |
| Alumni Grant                          | 73                       | 66,329                   |                                   |   |  |
| Athletic Scholarships                 | 483                      | 2,281,090                |                                   |   |  |
| SEOG Awards                           | 90                       | 180,000                  |                                   |   |  |
| Off Campus Employment                 | 23                       | 11,128                   |                                   |   |  |
| Student Support Services Scholarships | 20                       | 39,000                   |                                   |   |  |

**Schedule J**  
**(Form 990)**

**Compensation Information**

OMB No 1545-0047

**2009**

**Open to Public Inspection**

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

**▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.**

**▶ Attach to Form 990. ▶ See separate instructions.**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
BRIAR CLIFF UNIVERSITY

**Employer identification number**

42-0707124

**Part I Questions Regarding Compensation**

|  | Yes   | No   |  |  |  |   |   |  |  |  |
|--|---|--|--|--|--|---|---|--|--|--|
| <p><b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input checked="" type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table> | <input type="checkbox"/> First-class or charter travel                              | <input type="checkbox"/> Housing allowance or residence for personal use | <input type="checkbox"/> Travel for companions               | <input type="checkbox"/> Payments for business use of personal residence | <input type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees   | <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |  |  |
| <input type="checkbox"/> First-class or charter travel   | <input type="checkbox"/> Housing allowance or residence for personal use            |  |  |  |  |   |   |  |  |  |
| <input type="checkbox"/> Travel for companions   | <input type="checkbox"/> Payments for business use of personal residence            |  |  |  |  |   |   |  |  |  |
| <input type="checkbox"/> Tax indemnification and gross-up payments   | <input checked="" type="checkbox"/> Health or social club dues or initiation fees   |  |  |  |  |   |   |  |  |  |
| <input type="checkbox"/> Discretionary spending account  | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)            |  |  |  |  |   |   |  |  |  |
| <p><b>1b</b> If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain.</p>  | Yes   |  |  |  |  |   |   |  |  |  |
| <p><b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?</p>   | Yes   |  |  |  |  |   |   |  |  |  |
| <p><b>3</b> Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>   | <input checked="" type="checkbox"/> Compensation committee                          | <input type="checkbox"/> Written employment contract                     | <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study         | <input type="checkbox"/> Form 990 of other organizations           | <input checked="" type="checkbox"/> Approval by the board or compensation committee |   |  |  |  |
| <input checked="" type="checkbox"/> Compensation committee   | <input type="checkbox"/> Written employment contract                                |  |  |  |  |   |   |  |  |  |
| <input type="checkbox"/> Independent compensation consultant   | <input checked="" type="checkbox"/> Compensation survey or study                    |  |  |  |  |   |   |  |  |  |
| <input type="checkbox"/> Form 990 of other organizations   | <input checked="" type="checkbox"/> Approval by the board or compensation committee |  |  |  |  |   |   |  |  |  |
| <p><b>4</b> During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:</p> <p><b>a</b> Receive a severance payment or change-of-control payment?</p>  |   | No   |  |  |  |   |   |  |  |  |
| <p><b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>  |   | No   |  |  |  |   |   |  |  |  |
| <p><b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>  |   | No   |  |  |  |   |   |  |  |  |
| <p><b>Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.</b></p>   |   |  |  |  |  |   |   |  |  |  |
| <p><b>5</b> For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p><b>a</b> The organization?</p>   |   | No   |  |  |  |   |   |  |  |  |
| <p><b>b</b> Any related organization?</p> <p>If "Yes," to line 5a or 5b, describe in Part III.</p>   |   | No   |  |  |  |   |   |  |  |  |
| <p><b>6</b> For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p><b>a</b> The organization?</p>   |   | No   |  |  |  |   |   |  |  |  |
| <p><b>b</b> Any related organization?</p> <p>If "Yes," to line 6a or 6b, describe in Part III.</p>   |   | No   |  |  |  |   |   |  |  |  |
| <p><b>7</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.</p>  |   | No   |  |  |  |   |   |  |  |  |
| <p><b>8</b> Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III.</p>   |   | No   |  |  |  |   |   |  |  |  |
| <p><b>9</b> If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>   |   |  |  |  |  |   |   |  |  |  |

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

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

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

| (A) Name        |      | (B) Breakdown of W-2 and/or 1099-MISC compensation |                                     |                                     | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation reported in prior Form 990 or Form 990-EZ |
|-----------------|------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|--|
|                 |      | (i) Base compensation                              | (ii) Bonus & incentive compensation | (iii) Other reportable compensation |  |                         |                                 |  |
| Beverly Wharton | (i)  | 171,655  | 0                                   | 7,889                               | 0  | 3,345                   | 182,889                         | 0  |
|                 | (ii) | 0  | 0                                   | 0                                   | 0  | 0                       | 0                               | 0  |
|                 |      |  |                                     |                                     |  |                         |                                 |  |
|                 |      |  |                                     |                                     |  |                         |                                 |  |
|                 |      |  |                                     |                                     |  |                         |                                 |  |
|                 |      |  |                                     |                                     |  |                         |                                 |  |
|                 |      |  |                                     |                                     |  |                         |                                 |  |
|                 |      |  |                                     |                                     |  |                         |                                 |  |
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|                 |      |  |                                     |                                     |  |                         |                                 |  |
|                 |      |  |                                     |                                     |  |                         |                                 |  |

**Part III Supplemental Information**

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

| Identifier        | Return Reference               | Explanation   |
|-------------------|--------------------------------|---|
| SchJ_P01_S00_L01a | Schedule J,<br>Part I, Line 1a | Country Club dues. These are included on the President's W-2 as taxable income. |

**SCHEDULE O**  
(Form 990)

**Supplemental Information to Form 990**

OMB No 1545-0047

**2009**

**Open to Public Inspection**

**Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.**  
**▶ Attach to Form 990.**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
BRIAR CLIFF UNIVERSITY

**Employer identification number**  
42-0707124

| Identifier        | Return Reference                       | Explanation  |
|-------------------|--|--|
| F990_P06_S0B_L11  | Form 990, Part VI, Section B, Line 11  | The Assistant Vice President for Finance prepares the Form 990. The Vice President for Finance then reviews the 990. After the Vice President for Finance's review, the Form 990 is distributed to the Board of Trustees for their review and approval. Once approved by the Board, the Form 990 is electronically submitted to the IRS.                           |
| F990_P06_S0B_L12c | Form 990, Part VI, Section B, Line 12c | Briar Cliff University has each member of the Board of Trustees complete and sign a conflict of interest statement on an annual basis. Additionally, Briar Cliff University personnel who contact vendors are made aware of board relationships and proceed accordingly.   |
| F990_P06_S0B_L14  | Form 990, Part VI, Section B, Line 14  | The written document retention and destruction policy was adopted by the University's Board of Trustees on October 29, 2010.   |
| F990_P06_S0B_L15  | Form 990, Part VI, Section B, Line 15  | Briar Cliff University has a compensation committee that reviews and discusses the salaries for the President and Vice Presidents. Comparisons are made to other low-cost Association of Independent Colleges and Universities institutions to see if BCU officers are compensated appropriately. Salary recommendations are also made based on these comparisons. |
| F990_P06_S0C_L19  | Form 990, Part VI, Section C, Line 19  | Briar Cliff University makes its governing documents, conflict of interest policy, and financial statements available to the public upon request. Briar Cliff's 990 is also on the Guidestar website.  |