

Return of Organization Exempt From Income Tax

2007

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2007 calendar year, or tax year beginning 7/1/2007, and ending 6/30/2008

- B** Check if applicable:
- Address change
 - Name change
 - Initial return
 - Final return
 - Amended return
 - Application pending

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

C Name of organization
CONCORDIA UNIVERSITY ST PAUL

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

City or town, state or country, and ZIP + 4
ST PAUL, MN 55104-5494

D Employer identification number
41 0696906

E Telephone number
(651) 641-8811

F Accounting method: Cash Accrual
 Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

- H and I are not applicable to section 527 organizations.**
- H(a)** Is this a group return for affiliates? Yes No
- H(b)** If "Yes," enter number of affiliates ▶
- H(c)** Are all affiliates included? Yes No (If "No," attach a list. See instructions.)
- H(d)** Is this a separate return filed by an organization covered by a group ruling? Yes No
- I** Group Exemption Number ▶
- M** Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

G Website: ▶ **www.csp.edu**

J Organization type (check only one) ▶ 501(c) (**3**) ◀ (insert no.) 4947(a)(1) or 527

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **40,932,902**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

Revenue	1 Contributions, gifts, grants, and similar amounts received:					
	a Contributions to donor advised funds	1a		0		
	b Direct public support (not included on line 1a)	1b		2,974,879		
	c Indirect public support (not included on line 1a)	1c		207,459		
	d Government contributions (grants) (not included on line 1a)	1d		1,282,425		
	e Total (add lines 1a through 1d) (cash \$ 4,464,763 noncash \$ 0)	1e				4,464,763
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2				35,520,670
	3 Membership dues and assessments	3				0
	4 Interest on savings and temporary cash investments	4				32,494
	5 Dividends and interest from securities	5				570,266
	6a Gross rents	6a		0		
	b Less: rental expenses	6b		0		
c Net rental income or (loss). Subtract line 6b from line 6a	6c				0	
7 Other investment income (describe ▶)	7				0	
8a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other			
	0	8a	0			
	0	8b	0			
	0	8c	0			
	d Net gain or (loss). Combine line 8c, columns (A) and (B)	8d				0
	9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>					
a Gross revenue (not including \$ 0 of contributions reported on line 1b)	9a		0			
b Less: direct expenses other than fundraising expenses	9b		0			
c Net income or (loss) from special events. Subtract line 9b from line 9a	9c				0	
10a Gross sales of inventory, less returns and allowances	10a		0			
	b Less: cost of goods sold	10b		0		
	c Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c				0
11 Other revenue (from Part VII, line 103)	11				344,709	
12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12				40,932,902	
Expenses	13 Program services (from line 44, column (B))	13			30,910,646	
	14 Management and general (from line 44, column (C))	14			9,119,691	
	15 Fundraising (from line 44, column (D))	15			1,271,530	
	16 Payments to affiliates (attach schedule)	16			0	
	17 Total expenses. Add lines 16 and 44, column (A)	17				41,301,867
Net Assets	18 Excess or (deficit) for the year. Subtract line 17 from line 12	18			-368,965	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19			44,326,411	
	20 Other changes in net assets or fund balances (attach explanation) Stmt 1	20			-2,289,072	
	21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21				41,668,374

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a	Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	0	0		
22b	Other grants and allocations (attach schedule) (cash \$ 8,119,994 noncash \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	8,119,994	8,119,994		
23	Specific assistance to individuals (attach schedule)	0	0		
24	Benefits paid to or for members (attach schedule)	0	0		
25a	Compensation of current officers, directors, key employees, etc. listed in Part V-A	645,820	310,496	243,002	92,322
b	Compensation of former officers, directors, key employees, etc. listed in Part V-B	0	0	0	0
c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
26	Salaries and wages of employees not included on lines 25a, b, and c	15,342,511	11,950,788	2,890,058	501,665
27	Pension plan contributions not included on lines 25a, b, and c	854,808	648,216	175,067	31,525
28	Employee benefits not included on lines 25a - 27	1,855,502	1,206,523	582,269	66,710
29	Payroll taxes	948,476	748,322	158,185	41,969
30	Professional fundraising fees	42,427	0	0	42,427
31	Accounting fees	63,013	1,000	62,013	0
32	Legal fees	65,949	6,309	57,757	1,883
33	Supplies	259,026	201,079	52,377	5,570
34	Telephone	180,309	125,162	44,255	10,892
35	Postage and shipping	238,074	172,745	13,729	51,600
36	Occupancy	1,191,229	855,412	286,113	49,704
37	Equipment rental and maintenance	234,065	164,569	67,847	1,649
38	Printing and publications	155,903	5,119	41,323	109,461
39	Travel	767,373	655,605	64,867	46,901
40	Conferences, conventions, and meetings	34,670	19,585	8,227	6,858
41	Interest	595,734	3,112	592,622	0
42	Depreciation, depletion, etc. (attach schedule)	1,287,655	953,228	326,795	7,632 Stmt 3
43	Other expenses not covered above (itemize): See Statement 4	8,419,329	4,763,382	3,453,185	202,762
a	-----				
b	-----				
c	-----				
d	-----				
e	-----				
f	-----				
g	-----				
44	Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	41,301,867	30,910,646	9,119,691	1,271,530

Joint Costs. Check if you are following SOP 98-2.
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

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

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ► private, post-secondary higher education All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a See Statement 5 (Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
b (Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
c (Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
d (Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
e Other program services (attach schedule) (Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services). ►	30,910,646

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year	
Assets	45	Cash—non-interest-bearing	801,773	45	1,175,837
	46	Savings and temporary cash investments	0	46	0
	47a	Accounts receivable	1,962,116		
	b	Less: allowance for doubtful accounts	703,188	47c	1,258,928
	48a	Pledges receivable	2,443,446		
	b	Less: allowance for doubtful accounts	504,144	48c	1,939,302
	49	Grants receivable	408,165	49	358,938
	50a	Receivables from current and former officers, directors, trustees, and key employees (attach schedule)	0	50a	0
	b	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	0	50b	0
	51a	Other notes and loans receivable (attach schedule) See Statement 6	2,058,841		
	b	Less: allowance for doubtful accounts	0	51c	2,058,841
	52	Inventories for sale or use	260,984	52	293,466
	53	Prepaid expenses and deferred charges	672,193	53	604,438
	54a	Investments—publicly-traded securities	3,489,804	54a	3,240,698
	b	Investments—other securities (attach schedule)	17,460,601	54b	16,175,944 Stmt 7
	55a	Investments—land, buildings, and equipment: basis	0		
	b	Less: accumulated depreciation (attach schedule)	0	55c	0
	56	Investments—other (attach schedule)	0	56	0
	57a	Land, buildings, and equipment: basis	60,902,778		
b	Less: accumulated depreciation (attach schedule) Stmt 8	19,491,608	57c	41,411,170	
58	Other assets, including program-related investments (describe See Statement 9)	4,111,203	58	12,521,966	
59	Total assets (must equal line 74). Add lines 45 through 58	63,514,875	59	81,039,528	
Liabilities	60	Accounts payable and accrued expenses	2,454,062	60	5,764,945
	61	Grants payable	0	61	0
	62	Deferred revenue	1,838,852	62	1,236,508
	63	Loans from officers, directors, trustees, and key employees (attach schedule)	0	63	0
	64a	Tax-exempt bond liabilities (attach schedule) See Statement 10	2,255,000	64a	20,316,804
	b	Mortgages and other notes payable (attach schedule) Stmt 11	7,392,767	64b	6,803,520
	65	Other liabilities (describe See Statement 12)	5,247,783	65	5,249,377
66	Total liabilities. Add lines 60 through 65	19,188,464	66	39,371,154	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67	Unrestricted	19,534,302	67	17,106,421
	68	Temporarily restricted	3,523,085	68	3,129,739
	69	Permanently restricted	21,269,024	69	21,432,214
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
	70	Capital stock, trust principal, or current funds		70	
	71	Paid-in or capital surplus, or land, building, and equipment fund		71	
	72	Retained earnings, endowment, accumulated income, or other funds		72	
	73	Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	44,326,411	73	41,668,374
	74	Total liabilities and net assets/fund balances. Add lines 66 and 73	63,514,875	74	81,039,528

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return *(See the instructions.)*

a	Total revenue, gains, and other support per audited financial statements		a	30,377,585
b	Amounts included on line a but not on Part I, line 12:			
1	Net unrealized gains on investments	b1	-2,435,323	
2	Donated services and use of facilities	b2	0	
3	Recoveries of prior year grants	b3	0	
4	Other (specify):	b4	0	
	Add lines b1 through b4		b	-2,435,323
c	Subtract line b from line a		c	32,812,908
d	Amounts included on Part I, line 12, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1	0	
2	Other (specify): See Statement 13	d2	8,119,994	
	Add lines d1 and d2		d	8,119,994
e	Total revenue (Part I, line 12). Add lines c and d ▶		e	40,932,902

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

a	Total expenses and losses per audited financial statements		a	33,181,873
b	Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	b1	0	
2	Prior year adjustments reported on Part I, line 20	b2	0	
3	Losses reported on Part I, line 20	b3	0	
4	Other (specify):	b4	0	
	Add lines b1 through b4		b	0
c	Subtract line b from line a		c	33,181,873
d	Amounts included on Part I, line 17, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1	0	
2	Other (specify): See Statement 14	d2	8,119,994	
	Add lines d1 and d2		d	8,119,994
e	Total expenses (Part I, line 17). Add lines c and d ▶		e	41,301,867

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) *(See the instructions.)*

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
See Statement 15				

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)		Yes	No
75a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings	16		
b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) . . .	75b		✓
c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization."	75c		✓
If "Yes," attach a statement that includes the information described in the instructions.			
d Does the organization have a written conflict of interest policy?	75d	✓	

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances

Part VI Other Information (See the instructions.)		Yes	No
76 Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	76		✓
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77		✓
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	✓	
b If "Yes," has it filed a tax return on Form 990-T for this year?	78b	✓	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		✓
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	✓	
b If "Yes," enter the name of the organization ▶ <u>See Statement 16</u> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt	81a		
81a Enter direct and indirect political expenditures. (See line 81 instructions.)	81a		0
b Did the organization file Form 1120-POL for this year?	81b		✓

Part VI Other Information (continued)		Yes	No
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		<input checked="" type="checkbox"/>
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b		
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	<input checked="" type="checkbox"/>	
b Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	83b	<input checked="" type="checkbox"/>	
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a		<input checked="" type="checkbox"/>
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b		
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a		
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b		
c Dues, assessments, and similar amounts from members	85c		
d Section 162(e) lobbying and political expenditures	85d		
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e		
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f		
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g		
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h		
86 501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a		
b Gross receipts, included on line 12, for public use of club facilities	86b		
87 501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b		
88a At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88a		<input checked="" type="checkbox"/>
b At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	88b		<input checked="" type="checkbox"/>
89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ <u>0</u> ; section 4912 ▶ <u>0</u> ; section 4955 ▶ <u>0</u>	89a		
b 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		<input checked="" type="checkbox"/>
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ <u>0</u>	89c		
d Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ <u>0</u>	89d		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e		<input checked="" type="checkbox"/>
f All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f		<input checked="" type="checkbox"/>
g For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g		<input checked="" type="checkbox"/>
90a List the states with which a copy of this return is filed ▶ <u>MN</u>			
b Number of employees employed in the pay period that includes March 12, 2007 (See instructions.)	90b		<u>0</u>
91a The books are in care of ▶ <u>Michael Dorer</u> Telephone no. ▶ <u>651-641-8811</u>			
Located at ▶ <u>Concordia University St Paul, St Paul, MN</u> ZIP + 4 ▶ <u>55104-5494</u>			
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	91b	Yes	No
If "Yes," enter the name of the foreign country ▶ _____			<input checked="" type="checkbox"/>
See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.			

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? **91c** Yes No
 If "Yes," enter the name of the foreign country ▶

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ **92** |

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a Tuition and fees					31,297,978
b Auxiliary enterprises	711190	169,568			4,053,124
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					32,494
96 Dividends and interest from securities					570,266
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a Other revenue					344,709
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		169,568		0	36,298,571
105 Total (add line 104, columns (B), (D), and (E))					36,468,139

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	See Statement 17

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

106 Did the reporting organization **make** any transfers **to** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

				Yes	No
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	
a				
b				
c				
Totals					

107 Did the reporting organization **receive** any transfers **from** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

				Yes	No
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	
a				
b				
c				
Totals					

108 Did the organization have a binding written contract in effect on August 17, 2007, covering the interest, rents, royalties, and annuities described in question 107 above?

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here

Signature of officer: _____ Date: _____

Michael Dorner, Vice President - Finance

Type or print name and title

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____ Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: _____ EIN: _____ Preparer's SSN or PTIN (See Gen. Inst. X): _____

Phone no.: _____



SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),
or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No. 1545-0047

2007

Name of the organization CONCORDIA UNIVERSITY ST PAUL	Employer identification number 41 - 0696906
---	---

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 2 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
James Gimbel 275 Syndicate St N, St Paul, MN 55104, US	Professor 40	112,488	17,134	0
Michael Walcheski 275 Syndicate St N, St Paul, MN 55104, US	Professor 40	101,224	19,477	0
Philip Tesch 275 Syndicate St N, St Paul, MN 55104, US	Professor 40	100,830	14,413	0
Lee Pao Xiong 275 Syndicate St N, St Paul, MN 55104, US	Professor 40	97,023	20,247	0
Thomas Hanson 275 Syndicate St N, St Paul, MN 55104, US	Professor 40	96,438	25,354	0
Total number of other employees paid over \$50,000 . ▶	93			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services ▶	0	

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of other contractors receiving over \$50,000 for other services ▶	0	

Part III **Statements About Activities** (See page 2 of the instructions.)

		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>0</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)	1	✓
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a	Sale, exchange, or leasing of property?	2a	✓
b	Lending of money or other extension of credit?	2b	✓
c	Furnishing of goods, services, or facilities?	2c	✓
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	✓
e	Transfer of any part of its income or assets?	2e	✓
3a	Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.) Stmt. 18	3a	✓
b	Did the organization have a section 403(b) annuity plan for its employees?	3b	✓
c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement	3c	✓
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d	✓
4a	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g	4a	✓
b	Did the organization make any taxable distributions under section 4966?	4b	✓
c	Did the organization make a distribution to a donor, donor advisor, or related person?	4c	✓
d	Enter the total number of donor advised funds owned at the end of the tax year ▶ _____		
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year . . . ▶ _____		
f	Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ _____		0
g	Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ _____		0

Part IV Reason for Non-Private Foundation Status (See pages 4 through 7 of the instructions.)

I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ▶
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 An organization that normally receives: **(1) more than 33½%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and **(2) no more than 33½%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:
 Type I Type II Type III-Functionally Integrated Type III-Other

Provide the following information about the supported organizations. (See page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total					0

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 7 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.**

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18.					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22					
24 Line 23 minus line 17					
25 Enter 1% of line 23					
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 ▶					26a
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶					26b
c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶					26c
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____ ▶					26d
e Public support (line 26c minus line 26d total) ▶					26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶					26f %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2006) _____ (2005) _____ (2004) _____ (2003) _____					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2) , enter the sum of these differences (the excess amounts) for each year: (2006) _____ (2005) _____ (2004) _____ (2003) _____					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ ▶					27c
d Add: Line 27a total _____ and line 27b total _____ ▶					27d
e Public support (line 27c total minus line 27d total) ▶					27e
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ▶					27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)). ▶					27h %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V Private School Questionnaire (See page 9 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	✓	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	✓	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.) See Statement 19	✓	

32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	✓	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	✓	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	✓	
d Copies of all material used by the organization or on its behalf to solicit contributions?	✓	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		

33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		✓
b Admissions policies?		✓
c Employment of faculty or administrative staff?		✓
d Scholarships or other financial assistance?		✓
e Educational policies?		✓
f Use of facilities?		✓
g Athletic programs?		✓
h Other extracurricular activities?		✓
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		

34a Does the organization receive any financial aid or assistance from a governmental agency?	✓	
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement. Stmnt 20		✓
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	✓	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 10 of the instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check **a** if the organization belongs to an affiliated group. Check **b** if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for all electing organizations
(The term "expenditures" means amounts paid or incurred.)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table—		
	If the amount on line 40 is— The lobbying nontaxable amount is—		
	Not over \$500,000 20% of the amount on line 40	} 41	
	Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000		
	Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000		
	Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000		
	Over \$17,000,000 \$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36.	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38.	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 13 of the instructions.)

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

Part VI-B Lobbying Activity by Nonelecting Public Charities
(For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h .)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h .)			0

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Statement 1

Form: 990

Page: 1

Part: I

Question: 20

CONCORDIA UNIVERSITY ST PAUL**41-0696906****Other changes in Net Assets or Fund Balances**

Explanation	Amount
Gains and other additions on investments	-\$2,435,325.00
Change in accounting principle	\$146,253.00
Total:	-\$2,289,072.00

Statement 2

Form: 990

Page: 2

Part: II

Question: 22b

CONCORDIA UNIVERSITY ST PAUL

41-0696906

Grants and Allocations

Classification	Scholarships	Concordia University St Paul
Date:		
Type:	Cash	Address: 275 Syndicate St N
Grant Amt	\$8,119,994.00	St Paul, MN 55104-5494 United States

Purp of payment to affiliate
Relationship: students
Description of Property:

How Determined

Book Value of Property:
FMV of Property:

Total Grants: \$8,119,994.00

Statement 3

Form: 990

Page: 2

Part: II

Question: 42

CONCORDIA UNIVERSITY ST PAUL

41-0696906

Depreciation and Depletion

Asset	Current Deprec.
Buildings and equipment	\$1,287,655.00
Total	\$1,287,655.00

Statement 4

Form: 990

Page: 2

Part: II

Question: 43

CONCORDIA UNIVERSITY ST PAUL**41-0696906****Attachment listing other expenses for Part II**

Description	Total:	Pgm Services	Mgt and General	Fundraising
Contracted Services	\$3,168,543.00	\$2,322,773.00	\$845,770.00	\$0.00
Program activities	\$943,157.00	\$823,628.00	\$72,281.00	\$47,248.00
Computer Expenses	\$826,218.00	\$210,381.00	\$607,876.00	\$7,961.00
Inventory	\$766,424.00	\$766,424.00	\$0.00	\$0.00
Advertising	\$547,267.00	\$0.00	\$547,267.00	\$0.00
Insurance	\$377,913.00	\$0.00	\$329,770.00	\$48,143.00
Hospitality	\$289,477.00	\$158,830.00	\$42,145.00	\$88,502.00
Production Costs	\$212,358.00	\$33,364.00	\$178,994.00	\$0.00
Memberships	\$212,142.00	\$16,672.00	\$188,495.00	\$6,975.00
Promotional materials	\$211,506.00	\$198,774.00	\$12,732.00	\$0.00
Bed Debt Expense	\$154,670.00	\$0.00	\$154,670.00	\$0.00
Bank Fees	\$149,843.00	\$17,945.00	\$131,898.00	\$0.00
Professional development	\$135,290.00	\$14,423.00	\$120,867.00	\$0.00
Taxes / Assessments	\$94,421.00	\$4,120.00	\$90,301.00	\$0.00
Books and Periodicals	\$91,728.00	\$11,490.00	\$76,305.00	\$3,933.00
Consulting Fees	\$62,342.00	\$44,811.00	\$17,531.00	\$0.00
Student Organizations	\$53,278.00	\$53,278.00	\$0.00	\$0.00
Recruitment	\$41,176.00	\$24,884.00	\$16,292.00	\$0.00
Accreditation	\$40,679.00	\$40,679.00	\$0.00	\$0.00
Off campus programs	\$23,916.00	\$3,925.00	\$19,991.00	\$0.00
Miscellaneous	\$16,981.00	\$16,981.00	\$0.00	\$0.00
Total:	\$8,419,329.00	\$4,763,382.00	\$3,453,185.00	\$202,762.00

Statement 5

Form: 990

Page: 3

Part: III

Question:

CONCORDIA UNIVERSITY ST PAUL

41-0696906

Program Services

Achievement	Pgm. Svc. Exp.
Higher Education: Educational and instructional divisions including support programs devoted to liberal arts and/or religious education, encouragement and understanding (0 students)	\$17,624,601.00
Grants and Allocations: \$0.00 This amount includes foreign grants: N/A	
Higher Education: Auxiliary enterprises such as student housing, food service, childcare, and performance groups (0 students)	\$5,166,051.00
Grants and Allocations: \$0.00 This amount includes foreign grants: N/A	
Higher Education: Financial aid to assist students unable to pay fully for the liberal arts or religious education and support programs (0 students)	\$8,119,994.00
Grants and Allocations: \$8,119,994.00 This amount includes foreign grants: No	
Total:	\$30,910,646.00

Statement 6

Form: 990

Page: 4

Part: IV

Question: 51

CONCORDIA UNIVERSITY ST PAUL

41-0696906

Schedule of Other Notes and Loans Receivable

Borrower's Name: Perkins Loan program

Borrower's Title:

Original Amount: \$7,333,111.00

Balance Due: \$2,058,841.00

Date of Note:

Maturity Date:

Repayment Terms:

Interest Rate:

Security Provided by Borrower:

Purpose of Loan:

Description of Consideration:

FMV of Consideration:

Relationship of Borrower/Lender:

Total Due: \$2,058,841.00

Statement 7

Form: 990

Page: 4

Part: IV

Question: 54

CONCORDIA UNIVERSITY ST PAUL

41-0696906

Investments - Securities

Security	Valuation Type	Amount
Investments at LCMS Foundation	FMV	\$16,175,944.00
Total:		\$16,175,944.00

Statement 8

Form: 990

Page: 4

Part: IV

Question: 57

CONCORDIA UNIVERSITY ST PAUL**41-0696906****Schedule of Land, Buildings and Equipment**

Description	Cost	Depreciation	Book Value
Land, Buildings and Equipment	\$60,902,778.00	\$19,491,608.00	\$41,411,170.00
Total:	\$60,902,778.00	\$19,491,608.00	\$41,411,170.00

Statement 9

Form: 990

Page: 4

Part: IV

Question: 58

CONCORDIA UNIVERSITY ST PAUL**41-0696906****Other Assets**

Asset Description	BOY Amount	EOY Amount
Other	\$479,352.00	\$516,461.00
Funds held by third-party trustees	\$3,223,456.00	\$3,035,711.00
Unamortized bond issuance costs	\$217,325.00	\$681,819.00
Funds on deposit with bond trustee	\$191,070.00	\$8,287,975.00
Total:	\$4,111,203.00	\$12,521,966.00

Statement 10

Form: 990

Page: 4

Part: IV

Question: 64a

CONCORDIA UNIVERSITY ST PAUL**41-0696906****Tax Exempt Bond Liabilities**

Purpose:	Construction of residence hall
Issue Date:	10/18/2007
Original Amount:	\$18,061,804.00
Amount of issue outstanding:	\$18,061,804.00
Unexpended Proceeds:	\$8,052,618.00
Facility used by 3rd Party:	No
Percent used by 3rd Party:	
Obligation is a Mortgage:	No
Maturity Date:	
Repayment Terms:	
Interest Rate:	
Security Provided by Borrower:	
Contingent Liability:	No

If 'Yes', this record will not be included in the total returned to the Form 990:

Purpose:	Construction of library
Issue Date:	03/13/2003
Original Amount:	\$4,250,000.00
Amount of issue outstanding:	\$2,255,000.00
Unexpended Proceeds:	\$0.00
Facility used by 3rd Party:	No
Percent used by 3rd Party:	
Obligation is a Mortgage:	No
Maturity Date:	
Repayment Terms:	
Interest Rate:	
Security Provided by Borrower:	
Contingent Liability:	No

If 'Yes', this record will not be included in the total returned to the Form 990:

Total Due:	\$20,316,804.00
-------------------	------------------------

Statement 11

Form: 990

Page: 4

Part: IV

Question: 64b

CONCORDIA UNIVERSITY ST PAUL

41-0696906

Mortgages and Other Notes Payable

Type: Mortgage
Lender's Name:

Original Amount: \$8,617,892.00
Balance Due: \$6,768,670.00
Date of Note:
Maturity Date:
Repayment Terms:
Interest Rate:
Security Provided by Borrower:
Purpose of Loan:
Description of Consideration:
FMV of Consideration:
Relationship:

Type: Non-Mortgage
Lender's Name: GW Leasing

Original Amount: \$106,000.00
Balance Due: \$19,850.00
Date of Note: 08/16/2007
Maturity Date: 08/16/2009
Repayment Terms: monthly
Interest Rate: 10.49
Security Provided by Borrower: pianos
Purpose of Loan: pianos
Description of Consideration: pianos
FMV of Consideration: \$106,000.00
Relationship: none

Type: Non-Mortgage
Lender's Name: LCMS World Mission

Original Amount: \$15,000.00
Balance Due: \$15,000.00
Date of Note: 01/01/2000
Maturity Date: 01/01/2010
Repayment Terms: none
Interest Rate: 0
Security Provided by Borrower: none
Purpose of Loan: book publishing
Description of Consideration: none
FMV of Consideration: \$15,000.00
Relationship: synodical

Total Due: **\$6,803,520.00**

Statement 12

Form: 990

Page: 4

Part: IV

Question: 65

CONCORDIA UNIVERSITY ST PAUL**41-0696906****Other Liabilities**

Liability Description	BOY Amount	EOY Amount
Deposits payable	\$1,369,418.00	\$1,782,582.00
CUS letter of credit	\$1,376,900.00	\$896,994.00
Federal Perkins loan program	\$2,501,465.00	\$2,569,801.00
Total:	\$5,247,783.00	\$5,249,377.00

Statement 13

Form: 990

Page: 5

Part: IV-A

Question: d(2)

CONCORDIA UNIVERSITY ST PAUL

41-0696906

Revenue Audit Line d(2)

Description	Amount
Financial aid awards	\$8,119,994.00
Total:	\$8,119,994.00

Statement 14

Form: 990

Page: 5

Part: IV-B

Question: d(2)

CONCORDIA UNIVERSITY ST PAUL

41-0696906

Expense Audit Line d(2)

Description	Amount
Financial aid awards	\$8,119,994.00
Total:	\$8,119,994.00

Statement 15

Form: 990

Page: 5

Part: V

Question:

CONCORDIA UNIVERSITY ST PAUL**41-0696906****Officers, Directors, Trustees, and Key Employees**

Name and Address	Ave. Hrs/week	Comp.	Benefits	Expenses
Alicia Winget	0	\$0.00	\$0.00	\$0.00
Title: Board Member Addr 1: 275 SYNDICATE ST N Addr 2: CSZ: ST PAUL, MN 55104-5494 Country: United States				
Brad Hewitt	0	\$0.00	\$0.00	\$0.00
Title: Board Member Addr 1: 275 SYNDICATE ST N Addr 2: CSZ: ST PAUL, MN 55104-5494 Country: United States				
Charlotte Malotky	0	\$0.00	\$0.00	\$0.00
Title: Board Member Addr 1: 275 SYNDICATE ST N Addr 2: CSZ: ST PAUL, MN 55104-5494 Country: United States				
Cheryl Chatman	40	\$87,639.00	\$22,910.00	\$0.00
Title: Exec. Vice President Addr 1: 1216 Summit Court Addr 2: CSZ: Maplewood, MN 55109 Country: United States				
Darlene Johnson	0	\$0.00	\$0.00	\$0.00
Title: Board Member Addr 1: 275 SYNDICATE ST N Addr 2: CSZ: ST PAUL, MN 55104-5494 Country: United States				
Ed Kuerschner	0	\$0.00	\$0.00	\$0.00
Title: Board Member Addr 1: 275 SYNDICATE ST N Addr 2: CSZ: ST PAUL, MN 55104-5494 Country: United States				

Name and Address	Ave. Hrs/week	Comp.	Benefits	Expenses
Eric LaMott Title: Vice President Addr 1: 7825 Cobblestone Rd Addr 2: CSZ: Woodbury, MN 55125 Country: United States	40	\$103,330.00	\$23,064.00	\$0.00
Heather Riddle Title: Vice President Addr 1: 1164 Minnehaha Ave E Addr 2: CSZ: St Paul, MN 55106 Country: United States	40	\$92,322.00	\$17,829.00	\$0.00
Michael Dorner Title: Vice President Addr 1: 1760 Yorkshire Ave Addr 2: CSZ: St Paul, MN 55116 Country: United States	40	\$100,002.00	\$13,802.00	\$0.00
Miriam Luebke Title: Vice President Addr 1: 1428 Victoria St N Addr 2: CSZ: St Paul, MN 55117 Country: United States	40	\$87,381.00	\$20,458.00	\$0.00
Rev Lane Seitz Title: Board Member Addr 1: 275 SYNDICATE ST N Addr 2: CSZ: ST PAUL, MN 55104-5494 Country: United States	0	\$0.00	\$0.00	\$0.00
Rev Tom Evans Title: Board Member Addr 1: 275 SYNDICATE ST N Addr 2: CSZ: ST PAUL, MN 55104-5494 Country: United States	0	\$0.00	\$0.00	\$0.00
Robert DeWerff Title: Vice President Addr 1: 1087 Westcliff Curve Addr 2: CSZ: Shoreview, MN 55126	40	\$90,072.00	\$12,340.00	\$0.00

Name and Address	Ave. Hrs/week	Comp.	Benefits	Expenses
Country: United States				
Robert Holst	40	\$143,000.00	\$23,693.00	\$0.00
Title: President Addr 1: 1324 Marshall Ave Addr 2: CSZ: St Paul, MN 55104 Country: United States				
Roger Roberts	0	\$0.00	\$0.00	\$0.00
Title: Board Member Addr 1: 275 SYNDICATE ST N Addr 2: CSZ: ST PAUL, MN 55104-5494 Country: United States				
Louis Johnson	0	\$0.00	\$0.00	\$0.00
Title: Board Member Addr 1: 275 SYNDICATE ST N Addr 2: CSZ: ST PAUL, MN 55104-5494 Country: United States				
Darcy Diller Cooper	0	\$0.00	\$0.00	\$0.00
Title: Board Member Addr 1: 275 SYNDICATE ST N Addr 2: CSZ: ST PAUL, MN 55104-5494 Country: United States				
Lori Utech	0	\$0.00	\$0.00	\$0.00
Title: Board Member Addr 1: 275 SYNDICATE ST N Addr 2: CSZ: ST PAUL, MN 55104-5494 Country: United States				
Joan Miller	0	\$0.00	\$0.00	\$0.00
Title: Board Member Addr 1: 275 SYNDICATE ST N Addr 2: CSZ: ST PAUL, MN 55104-5494 Country: United States				
Loren Leslie	0	\$0.00	\$0.00	\$0.00
Title: Board Member Addr 1: 275 SYNDICATE ST N Addr 2:				

Name and Address	Ave. Hrs/week	Comp.	Benefits	Expenses
CSZ: ST PAUL, MN 55104-5494 Country: United States				
Gregg Hein	0	\$0.00	\$0.00	\$0.00
Title: Board Member Addr 1: 275 SYNDICATE ST N Addr 2: CSZ: ST PAUL, MN 55104-5494 Country: United States				
Rev Chris Dodge	0	\$0.00	\$0.00	\$0.00
Title: Board Member Addr 1: 275 SYNDICATE ST N Addr 2: CSZ: ST PAUL, MN 55104-5494 Country: United States				
Paul Crisler	0	\$0.00	\$0.00	\$0.00
Title: Board Member Addr 1: 275 SYNDICATE ST N Addr 2: CSZ: ST PAUL, MN 55104-5494 Country: United States				
Ken Behm	0	\$0.00	\$0.00	\$0.00
Title: Board Member Addr 1: 275 SYNDICATE ST N Addr 2: CSZ: ST PAUL, MN 55104-5494 Country: United States				
TOTALS		\$703,746.00	\$134,096.00	\$0.00

Statement 16

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Part: VI

Question: 80 b

CONCORDIA UNIVERSITY ST PAUL

41-0696906

Related Organizations

Description	Exempt
The Lutheran Church Missouri Synod	Yes
Concordia University System	Yes

Statement 17

Form: 990

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Part: VIII

Question:

CONCORDIA UNIVERSITY ST PAUL

41-0696906

Relationship of Activities

Line No	Relationship of Activities to the Accomplishment of Exempt Purposes
93 b	Residence halls, food service, bookstore, facility rentals and childcare
95	Income from checking accounts
96	Income from endowments for general purposes and scholarships
103 a	Miscellaneous income
93 a	Tuition and fees

Statement 18
Form: Schedule A
Page: 2
Part: III
Question: 3a

CONCORDIA UNIVERSITY ST PAUL
41-0696906

Explanation of Grant Determination

Explanation of grant qualifications

Students eligible to receive financial assistance from the university are determined by policy approved by the Board of Regents. On the basis of careful analysis of the financial statement, the director of financial aid determines the aggregate amount of aid available from various sources. Next, the amount which the student and his/her family can reasonably be expected to provide is calculated. The difference between these available funds and the cost of education for one year is the amount of financial aid the student eligible to receive from sources outside the family. The difference is called 'demonstrated need.' Financial assistance is then awarded based on the student's demonstrated need for that year. The organization provides scholarships. All recipients are unrelated, except for tuition benefits provided under the university's tuition grant program to eligible employees, their spouses and dependents, in accordance with IRC Section 117(d). The organization also provided student assistance work study programs.

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Form: Schedule A
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Part: V
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CONCORDIA UNIVERSITY ST PAUL
41-0696906

Publicize Racially Nondiscriminatory Policy

Explanation/Description

Concordia University's policy of racial non-discrimination is published in The Lutheran Witness, The Reporter, local newspapers, and the admissions office literature, which is made available to prospective students.

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CONCORDIA UNIVERSITY ST PAUL
41-0696906

Financial Assistance

Explanation

Concordia University participates in the federal Pell Grant program, student work study program, the Supplemental Education Opportunity grant program, and federal loan programs.