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Form 990  Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) The organization may have to use a copy of this return to satisfy state reporting requirements	OMB No 1545-0047 2010 Open to Public Inspection
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A For the 2010 calendar year, or tax year beginning 07-01-2010 and ending 06-30-2011		
B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization NORTHLAND COLLEGE Doing Business As Number and street (or P O box if mail is not delivered to street address) Room/suite 1411 ELLIS AVENUE City or town, state or country, and ZIP + 4 ASHLAND, WI 54806	D Employer identification number 39-0806428 E Telephone number (715) 682-1321 G Gross receipts \$ 27,322,329
	F Name and address of principal officer MICHAEL A MILLER 1411 ELLIS AVENUE ASHLAND, WI 54806	H(a) Is this a group return for affiliates? ☐ Yes ☒ No H(b) Are all affiliates included? ☐ Yes ☐ No If "No," attach a list (see instructions) H(c) Group exemption number ▶
	I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () ◀ (Insert no) ☐ 4947(a)(1) or ☐ 527	
	J Website: ▶ WWW.NORTHLAND.EDU	
	K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶	
L Year of formation 1892		
M State of legal domicile WI		

Part I	Summary
Activities & Governance	1 Briefly describe the organization's mission or most significant activities TO BE THE NATION'S LEADING ENVIRONMENTAL LIBERAL ARTS COLLEGE PROVIDE STUDENTS WITH A STRONG LIBERAL ARTS CURRICULUM AND UNIQUE EXPERIENTIAL LEARNING OPPORTUNITIES WITH A FOCUS ON THE ENVIRONMENT, SUSTAINABILITY, AND SOCIAL RESPONSIBILITY, ENABLING THOSE IT SERVES TO ADDRESS THE CHALLENGES OF THE FUTURE
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets
	3 Number of voting members of the governing body (Part VI, line 1a)
	4 Number of independent voting members of the governing body (Part VI, line 1b)
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)
Revenue	6 Total number of volunteers (estimate if necessary)
	7a Total unrelated business revenue from Part VIII, column (C), line 12
	b Net unrelated business taxable income from Form 990-T, line 34
Expenses	8 Contributions and grants (Part VIII, line 1h)
	9 Program service revenue (Part VIII, line 2g)
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)
	14 Benefits paid to or for members (Part IX, column (A), line 4)
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)
Net Assets or Fund Balances	16a Professional fundraising fees (Part IX, column (A), line 11e)
	b Total fundraising expenses (Part IX, column (D), line 25) ▶821,449
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)
	19 Revenue less expenses Subtract line 18 from line 12
	20 Total assets (Part X, line 16)
	21 Total liabilities (Part X, line 26)
	22 Net assets or fund balances Subtract line 21 from line 20

Part II	Signature Block
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.	

Sign Here	***** Signature of officer	2011-12-16 Date			
	MICHAEL A MILLER PRESIDENT Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name LAWRENCE H MOHR CPA	Preparer's signature LAWRENCE H MOHR CPA	Date	Check if self-employed ☐	PTIN
	Firm's name ▶ BAKER TILLY VIRCHOW KRAUSE LLP				Firm's EIN ▶
	Firm's address ▶ 225 S 6TH ST STE 2300 MINNEAPOLIS, MN 55402				Phone no ▶ (612) 876-4500

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

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

☐ ☒

1

Briefly describe the organization's mission

TO BE THE NATION'S LEADING ENVIRONMENTAL LIBERAL ARTS COLLEGE INTEGRATE LIBERAL ARTS STUDIES WITH AN ENVIRONMENTAL EMPHASIS, ENABLING THOSE IT SERVES TO ADDRESS THE CHALLENGES OF THE FUTURE CREATE A COMMUNITY OF ENGAGED LEARNERS WITH THE SKILLS AND EXPERIENCE TO PREPARE FOR ADVANCED STUDIES AND MEANINGFUL LIVES LEAD THE WAY, BY ACADEMIC EXCELLENCE AND SUSTAINABLE PRACTICE, TO A WORLD WHERE HUMAN AND OTHER BIOLOGICAL COMMUNITIES CAN THRIVE TOGETHER INDEFINITELY THE SIGURD OLSON ENVIRONMENTAL INSTITUE (SOEI), THROUGH COURSES, INTERNSHIPS, AND GRANT-FUNDED PROJECTS, SUPPORTS REGIONAL ENVIRONMENTAL EFFORTS THE COLLEGE HAS AN ATTENACE OF APPROXIMATELY 560 STUDENTS WITH AN AVERAGE OF 370 RESIDING ON CAMPUS IN RESIDENCE HALLS

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 \$ 11,600,239 including grants of \$ 6,373,234) (Revenue \$ 13,095,967)

INSTRUCTION INTEGRATE LIBERAL ARTS STUDIES WITH AN ENVIRONMENTAL EMPHASIS, ENABLING THOSE IT SERVES TO ADDRESS THE CHALLENGES OF THE FUTURE CREATE A COMMUNITY OF ENGAGED LEARNERS WITH THE SKILLS AND EXPERIENCE TO PREPARE FOR ADVANCED STUDIES AND MEANINGFUL LIVES THE SIGURD OLSON ENVIRONMENTAL INSTITUE (SOEI), THROUGH COURSES, INTERNSHIPS, AND GRANT-FUNDED PROJECTS, PROVIDES EXPERIENTIAL LEARNING OPPORTUNITIES WITH SUPPORTING LOCAL AND REGIONAL ENVIRONMENTAL IMPROVEMENT EFFORTS THE SOEI SECURED THREE EPA GRANTS FOR BEACH/LAND RESTORATION IN THIS REGION, WHICH WILL PROVIDE STUDENTS WITH LEARNING OPPORTUNITIES WITH COMMUNITY PARTNERS

4b

(Code) (Expenses \$ 3,565,626 including grants of \$) (Revenue \$ 2,663,403)

AUXILIARY ENTERPRISES PROVIDE SERVICES THAT ENHANCE STUDENT LIFE THROUGH THE STUDENT CENTER, BOOKSTORE, FOOD SERVICE, AND DORMITORIES HOUSE AN AVERAGE OF 370 STUDENTS EACH YEAR COORDINATE ON-CAMPUS CONFERENCE ARRANGEMENTS FOR OUTSIDE ORGANIZATIONS ON-CAMPUS ACTIVITIES THIS YEAR INCLUDED CONTINUING EDUCATION EVENTS FOR REGIONAL PUBLIC SCHOOL TEACHERS AND THE NATIVE AMERICAN POW-WOW

4c

(Code) (Expenses \$ 3,348,764 including grants of \$) (Revenue \$)

STUDENT SERVICES PROVIDES STUDENTS RESOURCES AND SERVICES TO SUPPORT A SUCCESSFUL LEARNING AND LIVING EXPERIENCE AT THE COLLEGE CREATES LEARNING OPPORTUNITIES FOR STUDENTS THROUGH OFF-SITE EXCURSIONS AND CO-CURRICULAR EVENTS PROVIDES HOUSING, COUNSELING, CAREER PLACEMENTS, AND HEALTH SERVICES TO STUDENTS ADMINISTERS POLICIES AND PROCEDURES RELATED TO CAMPUS LIFE ASSISTS WITH ACADEMIC ADVISING AND RETAINING STUDENTS STUDENT SERVICES PROVIDED AN EXPANDED WELLNESS CO-CURRICULUM THAT HELPS STUDENTS DEVELOP WAYS TO MAKE ETHICAL AND FULFILLING CHOICES THROUGH PARTICIPATION IN ECOLOGICAL, SPIRITUAL, PHYSICAL, EMOTIONAL, INTELLECTUAL, SOCIAL, ECONOMIC, AND VOCATIONAL ACTIVITIES

4d

Other program services (Describe in Schedule O) See also Additional Data for Description

(Expenses \$ 588,119 including grants of \$) (Revenue \$ 386,374)

4e

Total program service expenses \$ 19,102,748

Part IV

Checklist of Required Schedules

		Yes	No
1	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	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)? 	Yes	
3	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
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i> 	Yes	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II.</i> 		No
8	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
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i> 		No
10	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	
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a	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> 	Yes	
b	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> 		No
c	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> 		No
d	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> 	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> 	Yes	
f	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 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i> 	Yes	
12a	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	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.</i> 		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i> 	Yes	
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
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, Parts I and IV.</i>		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>	Yes	
19	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
20a	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i>		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b-24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
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>	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	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>	34		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		No
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> ☐ Yes ☒ No			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance		
Check if Schedule O contains a response to any question in this Part V ☐		
		YesNo
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	
	1a24	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	
	1b0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return.	2a791
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2bYes
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3aYes
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3bYes
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4aNo
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5aNo
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5bNo
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c
6a	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?	6aNo
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b
7 Organizations that may receive deductible contributions under section 170(c).		
a	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?	7aYes
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7bYes
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7cNo
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7eNo
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7fNo
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
8		
9 Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b
10 Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b
11 Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders.	11a
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b
c	Enter the amount of reserves on hand.	13c
14a Did the organization receive any payments for indoor tanning services during the tax year?		
14aNo		
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b

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.
Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a28		
b	Enter the number of voting members included in line 1a, above, who are independent	1b28		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	Does the organization have members or stockholders?	6		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		No
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?	10b		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13		No
14	Does the organization have a written document retention and destruction policy?	14		No
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure	
17	List the States with which a copy of this Form 990 is required to be filedWI
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. ☐ Own website ☐ Another's website ☒ Upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization. LORI BENNETTS CONTROLLER 1411 ELLIS AVE ASHLAND, WI 548063999 (715) 682-1824

Check if Schedule O contains a response to any question in this Part VII ☐ ☒

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

Form **990** (2010)

Part VII

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	471,380	0	15,290

2 Total number of individuals (including but not limited to those listed in Item 3) who received or accrued more than \$100,000 in reportable compensation from the organization. **3**

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	No
4	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>	4	No
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	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) Name and business address	(B) Description of services	(C) Compensation
CHARTWELLS PO BOX 91337 CHICAGO, IL 606931337	FOOD SERVICES	1,273,099
VHS COMMERCIAL SERVICES INC 302 E MAIN ST ASHLAND, WI 54806	CLEANING SERVICES	332,374
PARTNER'S FUNDING INC PO BOX 1575 MINNEAPOLIS, MN 554801575	SECURITY	137,657

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶3

Part VIII

Statement of Revenue

			(A)	(B)	(C)	(D)		
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514		
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c	37,319				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	1,251,285				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	6,545,064				
	g	Noncash contributions included in lines 1a-1f \$		193,141				
	h	Total. Add lines 1a-1f		7,833,668				
Program Service Revenue			Business Code					
	2a	TUITION & FEES	541900	13,095,967	13,095,967			
	b	AUXILIARY ENTERPRISES	611710	2,663,403	2,663,403			
	c	OTHER SOURCES	611710	386,374	386,374			
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f		16,145,744				
Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		455,272			455,272	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6a	Gross Rents	(i) Real	(ii) Personal				
		b	Less rental expenses					
		c	Rental income or (loss)					
		d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b	Less cost or other basis and sales expenses		317,345			
		c	Gain or (loss)		-317,345			
		d	Net gain or (loss)		-317,345			-317,345
	8a	Gross income from fundraising events (not including \$ 37,319 of contributions reported on line 1c) See Part IV, line 18	a					
		b	Less direct expenses	b	12,645			
		c	Net income or (loss) from fundraising events		4,551			
	9a	Gross income from gaming activities See Part IV, line 19	a					
		b	Less direct expenses	b				
		c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances	a					
		b	Less cost of goods sold	b				
		c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code						
11a	GAIN ON DEBT EXTINGUIS	525990	2,875,000			2,875,000		
b								
c								
d	All other revenue							
e	Total. Add lines 11a-11d		2,875,000					
12	Total revenue. See Instructions		27,000,433	16,145,744	0	3,021,021		

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) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
2	Grants and other assistance to individuals in the U S See Part IV, line 22	6,373,234	6,373,234		
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	584,304	146,076	350,582	87,646
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	6,679,281	4,770,232	1,620,766	288,283
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	277,805	188,030	75,397	14,378
9	Other employee benefits	1,374,977	930,644	373,171	71,162
10	Payroll taxes	536,530	363,147	145,615	27,768
a	Fees for services (non-employees)				
	Management				
b	Legal	75,249		75,249	
c	Accounting	113,513		113,513	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other	1,672,518	1,132,033	453,924	86,561
12	Advertising and promotion	247,031	167,201	67,045	12,785
13	Office expenses	1,668,857	1,132,635	454,165	82,057
14	Information technology				
15	Royalties				
16	Occupancy	779,330	527,485	211,511	40,334
17	Travel	517,511	350,274	140,453	26,784
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	435,389	435,389		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	1,472,710	1,449,808	19,234	3,668
23	Insurance	162,553	110,023	44,117	8,413
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	FOOD SERVICE	1,032,577	698,893	280,243	53,441
b	RECRUITMENT EXPENSE	117,834	79,755	31,980	6,099
c	MEMBERSHIPS	114,110	77,234	30,970	5,906
d	TEXTBOOKS	90,031	90,031		
e	HONORARIUMS	59,665	40,384	16,193	3,088
f	All other expenses	59,452	40,240	16,136	3,076
25	Total functional expenses. Add lines 1 through 24f	24,444,461	19,102,748	4,520,264	821,449
26	Joint costs. Check here ☒ if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

						(A)		(B)
						Beginning of year		End of year
Assets	1	Cash—non-interest-bearing				3,225	1	1,765
	2	Savings and temporary cash investments				2,154,272	2	1,862,358
	3	Pledges and grants receivable, net				1,841,433	3	1,555,091
	4	Accounts receivable, net				198,183	4	266,148
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L					5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Schedule L					6	
	7	Notes and loans receivable, net				1,753,938	7	1,644,315
	8	Inventories for sale or use				29,402	8	28,770
	9	Prepaid expenses and deferred charges				59,808	9	14,109
	10a	Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D	10a	51,481,061				
	b	Less: accumulated depreciation	10b	16,717,014	36,676,876	10c	34,764,047	
	11	Investments—publicly traded securities				15,912,089	11	19,529,631
	12	Investments—other securities. See Part IV, line 11					12	
	13	Investments—program-related. See Part IV, line 11					13	
	14	Intangible assets					14	
	15	Other assets. See Part IV, line 11				2,282,209	15	3,467,014
16	Total assets. Add lines 1 through 15 (must equal line 34)				60,911,435	16	63,133,248	
Liabilities	17	Accounts payable and accrued expenses				1,270,067	17	1,533,821
	18	Grants payable				1,516,475	18	1,513,617
	19	Deferred revenue				178,301	19	213,171
	20	Tax-exempt bond liabilities					20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D					21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L					22	
	23	Secured mortgages and notes payable to unrelated third parties				3,965,684	23	3,960,994
	24	Unsecured notes and loans payable to unrelated third parties				5,125,000	24	
	25	Other liabilities. Complete Part X of Schedule D				767,898	25	1,096,275
	26	Total liabilities. Add lines 17 through 25				12,823,425	26	8,317,878
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.							
	27	Unrestricted net assets				24,105,313	27	28,495,281
	28	Temporarily restricted net assets				4,581,532	28	5,359,021
	29	Permanently restricted net assets				19,401,165	29	20,961,068
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.							
	30	Capital stock or trust principal, or current funds					30	
	31	Paid-in or capital surplus, or land, building or equipment fund					31	
	32	Retained earnings, endowment, accumulated income, or other funds					32	
	33	Total net assets or fund balances				48,088,010	33	54,815,370
34	Total liabilities and net assets/fund balances				60,911,435	34	63,133,248	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	27,000,433
2	Total expenses (must equal Part IX, column (A), line 25)	2	24,444,461
3	Revenue less expenses Subtract line 2 from line 1	3	2,555,972
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	48,088,010
5	Other changes in net assets or fund balances (explain in Schedule O)	5	4,171,388
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	54,815,370

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separated basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	Yes	

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization NORTHLAND COLLEGE	Employer identification number 39-0806428
---	--

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 described in **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?

11g(i)

☐

Yes

☐

No

(ii)

a family member of a person described in (i) above?

11g(ii)

☐

Yes

☐

No

(iii)

a 35% controlled entity of a person described in (i) or (ii) above?

11g(iii)

☐

Yes

☐

No

h

☐

Provide the following information about the supported organization(s)

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990

Cat No 11285F

Schedule A (Form 990 or 990-EZ) 2010

Part II

Support Schedule for Organizations Described in Sections 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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See 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 2010 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2009 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2010. 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—2009. 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—2010. 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—2009. 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 IIIPart III

Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) 	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) 	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11 and 12.)						
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here 						

Section C. Computation of Public Support Percentage		
15 Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2010. 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—2009. 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 		

Part IV

Supplemental Information. Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Additional Data

Software ID:

Software Version:

EIN: 39-0806428

Name: NORTHLAND COLLEGE

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
JOHN N ALLEN TRUSTEE	50	X						0	0	0
CAROL BLUM TRUSTEE	50	X						0	0	0
HANNIBAL BOLTON TRUSTEE	50	X						0	0	0
SCOTT BRETTING ASSISTANT SECRETARY	1 00	X						0	0	0
ELLEN T BROWN TRUSTEE	50	X						0	0	0
ROBERT BANKS TRUSTEE	50	X						0	0	0
DONALD E FOUTS PHD TRUSTEE	50	X						0	0	0
G ROBERT KERR TRUSTEE	50	X						0	0	0
MICHAEL MYSZEWSKI TRUSTEE	50	X						0	0	0
LOWELL NOTEBOOM VICE-CHAIRMAN	2 00	X						0	0	0
CRAIG PONZIO TRUSTEE	2 00	X						0	0	0
THOMAS RHOADES III TRUSTEE	50	X						0	0	0
JEREMY C SHEA TRUSTEE	50	X						0	0	0
RICHARD STRAND TRUSTEE	50	X						0	0	0
JAMES E WILLIAMSON TRUSTEE	50	X						0	0	0
DEBRA CERVENKA TRUSTEE	50	X						0	0	0
BONNIE SMEJA TRUSTEE	50	X						0	0	0
THOMAS MARTIN CHAIRMAN	2 00	X						0	0	0
ROBERT B REICHEL TRUSTEE	50	X						0	0	0
MARY RICE TRUSTEE	50	X						0	0	0
JOHN STOLLENWERK TRUSTEE	50	X						0	0	0
DAVE DONOVAN TRUSTEE	50	X						0	0	0
MICHAEL V MASTERSON SECRETARY	1 00	X						0	0	0
CHRIS OWEN VICE-CHAIRMAN	2 00	X						0	0	0
DON CHASE TRUSTEE	50	X						0	0	0

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
LINCOLN CRUZ STUDENT TRUSTEE	50	X						0	0	0
MELANIE GOBLE TRUSTEE	50	X						0	0	0
WILLIAM MOKRY STUDENT TRUSTEE	50	X						0	0	0
MARK BARBEAU VP OF ADVMT, ASST TREASURE	55 00			X				108,717	0	9,346
GUY TRIER VP - FINANCE, TREASURER	55 00			X				90,602	0	1,500
JAMES PETERSON INTERIM PRESIDENT	55 00			X				106,645	0	641
MICHAEL MILLER PRESIDENT	55 00			X				104,169	0	1,218
ROBERT JACKSON CONTROLLER/ INTERIM CFO	55 00			X				61,247	0	2,585
ALAN BREW VP OF ACADEMIC AFFAIRS & DEAN	55 00					X		80,635	0	1,644
RICK SMITH VP OF ENROLLEMNT MGMT	55 00					X		37,857	0	865
DAVID WAHLBERG VP MARKETING	55 00					X		87,973	0	8,385
KAREN HALBERSLEBEN FORMER PRESIDENT	0 00						X	0	0	0

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services			
(Code	) (Expenses \$	588,119	including grants of \$ (Revenue \$ 386,374)
ACADEMIC SUPPORT THE ACADEMIC DEAN'S OFFICE, LIBRARY SERVICES, AND ACADEMIC TECHNOLOGY, SUPPORTS THE INSTRUCTIONAL PROGRAM BY PROVIDING RESOURCES TO RECRUIT AND DEVELOP FACULTY AND OFFER ADDITIONAL LEARNING OPPORTUNITIES TO STUDENTS OPPORTUNITIES ABROAD HAVE INCREASED FOR STUDENTS THROUGH MORE FORMAL COLLABORATIVE INSTRUCTIONAL AGREEMENTS WITH PARTNERS THAT ALLOW STUDENTS TO PARTICIPATE IN SEMESTERS AWAY, IN COUNTRIES/REGIONS WHOSE ECOLOGICAL SYSTEMS PRESENT RICH AND UNIQUE LEARNING OPPORTUNITIES			
(Code	) (Expenses \$	including grants of \$	) (Revenue \$)
PUBLIC SERVICE THROUGH COURSES, INTERNSHIPS, AND PROJECTS THAT SUPPORT REGIONAL ENVIRONMENTAL EFFORTS, WE ENCOURAGE STUDENT LEARNING IN WAYS THAT HAVE A POSITIVE IMPACT ON NATURE, PROVIDE A FOUNDATION FOR PERSONAL FULFILLMENT AND PROFESSIONAL SUCCESS AND NORTHLAND GRADUATES ARE LEADERS IN GOVERNMENT, NOT-FOR-PROFIT ORGANIZATIONS, AND GREEN BUSINESS THESE PROGRAMS HELP COMMUNITY LEADERS CREATE POSITIVE ENVIRONMENTAL CHANGE A LONG-STANDING PROJECT IS LOONWATCH OVER 300 CITIZEN SCIENTISTS COLLECT DATA ON WISCONSIN LAKES BY OBSERVING LOONS THESE DATA BUILD CAPACITY FOR COLLABORATION BETWEEN STUDENTS, CITIZENS, AND LAKE MANAGERS TO WORK ON RESTORING AND PROTECTING THE AQUATIC SYSTEMS			

SCHEDULE D
(Form 990)

Supplemental Financial Statements

▶ 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.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
NORTHLAND COLLEGE

Employer identification number
39-0806428

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	6
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	71,527
4	Aggregate value at end of year	2,639,978
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?	
	☐ Yes ☒ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit	
	☐ Yes ☒ No	

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 (e g , recreation or pleasure) ☐ Preservation of an historically importantly land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2

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

	Held at the End of the 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

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?

☐ Yes ☐ No

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)?

☐ Yes ☐ No

9

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

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

1a

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

b

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

(i)

Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

(ii)

Assets included in Form 990, Part X

▶ \$ _____

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
1c	
1d	
1e	
1f	

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

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
1a	Beginning of year balance	19,118,951	17,449,729	21,984,581	
b	Contributions	1,137,661	719,322	1,193,284	
c	Investment earnings or losses	4,525,830	2,146,173	-4,748,030	
d	Grants or scholarships	1,061,841	-1,026,273	-351,472	
e	Other expenditures for facilities and programs		-170,000	-628,634	
f	Administrative expenses				
g	End of year balance	23,720,601	19,118,951	17,449,729	

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶ 1 000 %

b

Permanent endowment ▶ 92 000 %

c

Term endowment ▶ 7 000 %

3a

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

(i)

unrelated organizations

3a(i)

Yes

No

(ii)

related organizations

3a(ii)

No

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

3b

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
1a Land	323,443	3,339,607		3,663,050
b Buildings		43,537,812	14,219,280	29,318,532
c Leasehold improvements				
d Equipment		2,962,357	1,577,770	1,384,587
e Other		1,317,842	919,964	397,878
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				34,764,047

Part XIReconciliation of Change in Net Assets from Form 990 to Financial Statements			
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	27,000,433
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	24,444,461
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	2,555,972
4	Net unrealized gains (losses) on investments	4	3,763,179
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	408,209
9	Total adjustments (net) Add lines 4 - 8	9	4,171,388
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	6,727,360

Part XIIReconciliation of Revenue per Audited Financial Statements With Revenue per Return			
1	Total revenue, gains, and other support per audited financial statements	1	24,803,138
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	3,763,179
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	412,760
e	Add lines 2a through 2d	2e	4,175,939
3	Subtract line 2e from line 1	3	20,627,199
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	6,373,234
c	Add lines 4a and 4b	4c	6,373,234
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	27,000,433

Part XIIIReconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements	1	18,075,778
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	4,551
e	Add lines 2a through 2d	2e	4,551
3	Subtract line 2e from line 1	3	18,071,227
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	6,373,234
c	Add lines 4a and 4b	4c	6,373,234
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	24,444,461

Part XIVSupplemental 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
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	THE INTERNAL REVENUE SERVICE HAS DETERMINED THAT THE COLLEGE IS EXEMPT FROM FEDERAL INCOME TAX UNDER THE PROVISIONS OF SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. THE COLLEGE IS ALSO EXEMPT FROM STATE INCOME TAXES. HOWEVER, ANY UNRELATED INCOME MAY BE SUBJECT TO TAXATION. THE COLLEGE FOLLOWS THE ACCOUNTING STANDARDS FOR CONTINGENCIES IN EVALUATING UNCERTAIN TAX POSITIONS. THIS GUIDANCE PRESCRIBES RECOGNITION THRESHOLD PRINCIPLES FOR THE FINANCIAL STATEMENT RECOGNITION OF TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN THAT ARE NOT CERTAIN TO BE REALIZED. NO LIABILITY HAS BEEN RECOGNIZED BY THE COLLEGE FOR UNCERTAIN TAX POSITIONS AS OF JUNE 30, 2011. THE COLLEGES TAX RETURNS ARE SUBJECT TO REVIEW AND EXAMINATION BY FEDERAL AND STATE AUTHORITIES. THE TAX RETURNS FOR THE CURRENT YEAR AS WELL AS FISCAL YEARS 2008 THROUGH 2010 ARE OPEN TO EXAMINATION BY FEDERAL AND STATE AUTHORITIES.
PART XI, LINE 8 - OTHER ADJUSTMENTS		CHANGES IN VALUE OF SPLIT INTEREST AGREEMENTS 408,209
PART XII, LINE 2D - OTHER ADJUSTMENTS		CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS 408,209. DIRECT FUNDRAISING EXPENSES NETTED AGAINST REVENUE IN THE 990 4,551
PART XII, LINE 4B - OTHER ADJUSTMENTS		GRANTS 6,373,234
PART XIII, LINE 2D - OTHER ADJUSTMENTS		DIRECT FUNDRAISING EXPENSES NETTED AGAINST REVENUE IN THE 990 4,551
PART XIII, LINE 4B - OTHER ADJUSTMENTS		GRANTS 6,373,234
		PART V, LINE 4. THE ENDOWMENT CONSIST OF APPROXIMATELY 55 INDIVIDUAL FUNDS FOR A VARIETY OF PURPOSES, INCLUDING SCHOLARSHIPS, AWARDS, AND OPERATIONS.

SCHEDULE E

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Schools

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
NORTHLAND COLLEGE

Employer identification number
39-0806428

Part I		YES	NO
1 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?	1	Yes	
	2	Yes	
	3	Yes	
4 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, use Part II			

Part III Supplemental Information

Complete this part to provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also complete this part to provide any other additional information (see instructions).

Identifier	Return Reference	Explanation
EXPLANATION OF NONDISCRIMINATORY POLICY PUBLICATION	SCHEDULE E, PART I, LINE 3	THE COLLEGE HAS AN AFFIRMATIVE ACTION POLICY. THE COLLEGE REQUIRES COPIES OF AFFIRMATIVE ACTION AND EQUAL EMPLOYMENT OPPORTUNITY PRACTICES FROM CONTRACTORS AS REQUIRED BY LAW.
EXPLANATION OF GOVERNMENT FINANCIAL ASSISTANCE	SCHEDULE E, PART I, LINE 6	THE FEDERAL GOVERNMENT PROVIDES FINANCIAL ASSISTANCE TO STUDENTS THROUGH THE COLLEGE.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

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.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization
NORTHLAND COLLEGE

Employer identification number
39-0806428

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

- 1

Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a

☐

Mail solicitations

e

☐

Solicitation of non-government grants

b

☐

Internet and e-mail solicitations

f

☐

Solicitation of government grants

c

☐

Phone solicitations

g

☐

Special fundraising events

d

☐

In-person solicitations
- 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 services?

☐ 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 and address 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			
Total ▶						

- 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
		2010 SCHOLARSHIP GOLF CLASSIC (event type)	2011 SCHOLARSHIP GOLF CLASSIC (event type)	(total number)	(Add col (a) through col (c))
Revenue	1	Gross receipts	34,184	15,780	49,964
	2	Less Charitable contributions	34,184	3,135	37,319
	3	Gross income (line 1 minus line 2)		12,645	12,645
Direct Expenses	4	Cash prizes			
	5	Non-cash prizes			
	6	Rent/facility costs			
	7	Food and beverages	48		48
	8	Entertainment			
	9	Other direct expenses	1,434	3,069	4,503
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶			
	11	Net income summary Combine lines 3 and 10 in column (d). ▶			

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))
Revenue	1	Gross revenue			
	2	Cash prizes			
Direct Expenses	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor			
		☐ Yes % ☐ No	☐ Yes % ☐ No	☐ Yes % ☐ No	
7 Direct expense summary Add lines 2 through 5 in column (d) ▶					
8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶					

9 Enter the state(s) in which the organization operates gaming activities _____

a

Is the organization licensed to operate gaming activities in each of these states?

☐ Yes ☐ No

b

If "No," Explain _____

10a

Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

☐ Yes ☐ No

b

If "Yes," Explain _____

11

Does the organization operate gaming activities with nonmembers?

☐ Yes ☐ No

12

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?

☐ Yes ☐ No

13

Indicate the percentage of gaming activity operated in

a	The organization's facility	13a
b	An outside facility	13b

14

Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name

Address

15a

Does the organization have a contract with a third party from whom the organization receives gaming revenue?

☐ Yes ☐ No

b

If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$

c

If "Yes," enter name and address

Name

Address

16 Gaming manager information

Name

Gaming manager compensation \$

Description of services provided

☐ Director/officer

☐ Employee

☐ Independent contractor

17

Mandatory distributions

a

Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

☐ Yes ☐ No

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 \$

Part IV Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation
------------	-----------------	-------------

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
NORTHLAND COLLEGE

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

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

OMB No 1545-0047

2010

Open to Public
Inspection

Employer identification number
39-0806428

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?

☒ Yes ☐ No
- 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. Part II can be duplicated if additional space is needed. ▶ ☐

1 (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.

(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
(1) FINANCIAL AID FOR STUDENTS SEE COLLEGE FOR DETAIL LIST	541	6,373,234			

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
OTHER INFORMATION	PART IV	THE COLLEGE MONITORS THE USE OF GRANT FUNDS THROUGH CONTROLS ESTABLISHED IN THE BUSINESS OFFICE THE VP OF FINANCE AND ADMINISTRATION RECEIVES, REVIEWS, AND APPROVES GRANT APPLICATIONS PRIOR TO SUBMITTAL TO ENSURE THAT INDIRECT COSTS AND REPORTING REQUIREMENTS ARE IN PLACE UPON GRANT AWARD, THE DEPARTMENT SUBMITS THE APPROVED GRANT TO THE BUSINESS OFFICE THE PRINCIPAL FOR THE GRANT, ALONG WITH THE STAFF ACCOUNTANT AND CONTROLLER ENSURE THAT EXPENSES SUBMITTED ARE CONSISTENT WITH THE APPROVED GRANT THE PRINCIPAL DEPARTMENT FOR THE GRANT, ALONG WITH VPS AND ABOVE RECEIVE REVENUE AND EXPENSE REPORTS ON ALL ACTIVE GRANT FUNDS

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2010

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.

Name of the organization
NORTHLAND COLLEGE

Employer identification number

39-0806428

Part I

Questions Regarding Compensation

		Yes	No
1a	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		
	☐ First-class or charter travel ☒ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☒ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☒ Personal services (e g , maid, chauffeur, chef)		
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	1b	Yes
2	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?	2	Yes
3	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		
	☐ Compensation committee ☒ Written employment contract ☐ Independent compensation consultant ☒ Compensation survey or study ☐ Form 990 of other organizations ☒ Approval by the board or compensation committee		
4	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		
a	Receive a severance payment or change-of-control payment from the organization or a related organization?	4a	Yes
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5	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		
a	The organization?	5a	No
b	Any related organization?	5b	No
	If "Yes," to line 5a or 5b, describe in Part III		
6	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		
a	The organization?	6a	No
b	Any related organization?	6b	No
	If "Yes," to line 6a or 6b, describe in Part III		
7	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	7	No
8	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	8	No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9	

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is 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				
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							

Part IIISupplemental 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
	PART I, LINE 1A	FORMER PRESIDENT IS RECEIVING DEFERRED SALARY. ON CAMPUS HOUSING IS PROVIDED TO THE PRESIDENT AS A CONDITION OF EMPLOYMENT. THE COLLEGE'S CONTRACTED CLEANING SERVICES PROVIDES CUSTODIAL SERVICES TO THE RESIDENCE. THE COLLEGE'S MAINTENANCE SERVICE PROVIDES REPAIRS AND GROUNDSKEEPING SERVICES TO THE RESIDENCE.
	PART I, LINE 4A	VP GUY TRIER LEFT EFFECTIVE 12/31/2010. SEVERANCE PAY IS 23,000 + \$6,000 FOR CONSULTING SERVICES.

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
NORTHLAND COLLEGE

Employer identification number

39-0806428

Part I

Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II

Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c)Original principal amount	(d)Balance due	(e) In default?		(f) Approved by board or committee?		(g)Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Total ▶ \$										

Part III

Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b)Relationship between interested person and the organization	(c)Amount of grant or type of assistance

Part IV

Business Transactions Involving Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) LEONARD STREET AND DEINARD	LOWELL NOTEBOOM (VICE-CHAIR) IS A SHAREHOLDER OF LEONARD,STREET,AND DEINARD	20,562	VARIOUS LEGAL SERVICES		No

Part V

Supplemental Information
Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
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SCHEDULE M
(Form 990)

NonCash Contributions

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
NORTHLAND COLLEGE

Employer identification number
39-0806428

Part ITypes of Property

	(a) Check if applicable	(b) Number of Contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining oncash contribution amounts
1 Art—Works of art	X	6	33,008	FMV ON DATE OF GIFT
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		140	FMV ON DATE OF GIFT
6 Cars and other vehicles .				
7 Boats and planes				
8 Intellectual property . .				
9 Securities—Publicly traded	X	4	104,432	FMV ON DATE OF GIFT
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests .				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other . .				
15 Real estate—Residential .				
16 Real estate—Commercial				
17 Real estate—Other . .				
18 Collectibles				
19 Food inventory	X	4	548	FMV ON DATE OF GIFT
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts . .				
23 Scientific specimens . .				
24 Archeological artifacts .				
25 Other ▶ ()		See Add'l Data		
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement	29	2		

30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	Yes	No
b	If "Yes," describe the arrangement in Part II		
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	Yes	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?	Yes	
b	If "Yes," describe in Part II		
33	If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II		

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
THIRD PARTY USE	PART I, LINE 32B	THE COLLEGE WILL USE REAL ESTATE APPRAISERS AND/OR BROKERS TO MARKET LAND OR HOMES THAT IT MAY RECEIVE FROM DONORS THE COLLEGE MAY USE OTHER THIRD PARTIES TO MARKET HIGH-VALUE, NON-CASH GIFTS THAT WOULD NOT PROVIDE A PROGRAM-RELATED BENEFIT IF THE COLLEGE RETAINED THEM

Additional Data

Software ID:
Software Version:
EIN: 39-0806428
Name: NORTHLAND COLLEGE

Form 990 Schedule M, Part I - Types of Property

Property Type	(a) Check if applicable	(b) Number of Contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining oncash contribution amounts
EVENT Other ▶ (<u>TICKETS</u>)	X	5	12,395	TICKET PRICE
GIFT Other ▶ (<u>CERTIFICATES</u>)	X	8	1,045	PURCHASE PRICE
PHOTOGRAPHY Other ▶ (<u>EQUIPMENT/SUPPLIS</u>)	X	4	3,025	FMV ON DATE OF GIFT
Other ▶ (<u>VACATIONS</u>)	X	5	5,847	PURCHASE PRICE
GOLF Other ▶ (<u>PACKAGES</u>)	X	4	3,042	PURCHASE PRICE
CANOE Other ▶ (<u>ITEMS</u>)	X	2	26,847	FMV ON DATE OF GIFT
SPORTING Other ▶ (<u>GOOD BAGS</u>)	X	2	415	PURCHASE PRICE
OTHER OUTDOOR Other ▶ (<u>GOODS</u>)	X	2	310	FMV ON DATE OF GIFT
CLUB Other ▶ (<u>MEMBERSHIPS</u>)	X	1	300	MEMBERSHIP PRICE
Other ▶ (<u>JEWELRY</u>)	X	2	950	FMV ON DATE OF GIFT
Other ▶ (<u>MISCELLANEOUS</u>)	X	4	290	FMV ON DATE OF GIFT

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization NORTHLAND COLLEGE	Employer identification number 39-0806428
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Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		MANAGEMENT MAKES THE 990 AVAILABLE ON-LINE, VIA SECURE LOGIN, TO ALL MEMBERS OF THE BOARD. MANAGEMENT E-MAILS ALL BOARD MEMBERS TO NOTIFY THEM WHEN THE 990 IS AVAILABLE AND TO PROVIDE INSTRUCTIONS TO ACCESS IT. THE 990 REMAINS AVAILABLE FOR REVIEW FOR NO LESS THAN A WEEK.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	ALL EMPLOYEES RECEIVE THE CONFLICT OF INTEREST POLICY UPON EMPLOYMENT THE HUMAN RESOURCE OFFICE RECEIVES AND INVESTIGATES ALLEGED OR POTENTIAL CONFLICTS OF INTEREST THE HUMAN RESOURCE OFFICE COORDINATES WITH THE PRESIDENT AND/OR VPS TO RESOLVE THE CONFLICT OF INTEREST IN AN APPROPRIATE MANNER THE BUSINESS OFFICE OVERSEES FINANCIAL TRANSACTIONS FOR ALL AREAS OF THE COLLEGE AND REPORTS ALLEGED OR POTENTIAL CONFLICTS OF INTEREST TO THE VP OF FINANCE & ADMINISTRATION, WHO ADDRESSES THE ISSUES WITH THE HUMAN RESOURCE OFFICE, VPS, THE PRESIDENT, OR THE BOARD, AS APPROPRIATE PERSONS WITH CONFLICTS OF INTEREST ARE NOTIFIED OF THE CONFLICT AND STEPS ARE TAKEN TO ELIMINATE THE CONFLICT OF INTEREST THE PRESIDENT'S OFFICE ENSURES THAT TRUSTEES COMPLETE A CONFLICT OF INTEREST STATEMENT IN CONJUNCTION WITH ONE OF THE BOARD MEETINGS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	THE PROCESS OF DETERMINING COMPENSATION IS BASED ON STUDIES OF COLLEGES WITH APPROXIMATELY THE SAME BUDGETS THAT SURVEYS THE SCHOOLS TO DETERMINE THE MEDIAN PAY FOR POSITIONS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC ONLY UPON REQUEST AND BASED ON CIRCUMSTANCES AND NEED, AS DETERMINED BY THE COLLEGE

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 3,763,179 CHANGES IN VALUE OF SPLIT INTEREST AGREEMENTS 408,209 TOTAL TO FORM 990, PART XI, LINE 5 4,171,388

Identifier	Return Reference	Explanation
OVERSIGHT OF AUDIT	FORM 990, PART XI, LINE 2C	THE PROCESS FOR THE OVERSIGHT OF THE AUDIT HAS NOT CHANGED FROM PRIOR YEAR

Identifier	Return Reference	Explanation
COMPENSATION PRACTICES	FORM 990, PART VI, LINES 15A AND 15B	COMPENSATION FOR ALL EMPLOYEES IS COMPARED TO DATA OBTAINED FROM INDEPENDENT SOURCES TO SPECIFICALLY INCLUDE COLLEGE AND UNIVERSITY PROFESSIONALS ASSOCIATION (CUPA) COMPENSATION SCALES