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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 private foundations)

Do not enter social security numbers on this form as it may be made public

Information about Form 990 and its instructions is at [www.IRS.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 07-01-2014 , and ending 06-30-2015

B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization COE COLLEGE		D Employer identification number 42-0686467
	Doing business as		
	Number and street (or P O box if mail is not delivered to street address) Room/suite BUSINESS OFFICE 1220 1ST AVE NE		E Telephone number (319) 399-8643
	City or town, state or province, country, and ZIP or foreign postal code CEDAR RAPIDS, IA 52402		G Gross receipts \$ 75,176,558
F Name and address of principal officer DAVID MCINALLY 1220 FIRST AVE NE CEDAR RAPIDS,IA 52402		H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates 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 COE EDU			

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶	L Year of formation 1881	M State of legal domicile IA
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Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities COE COLLEGE IS A PRIVATE, FOUR-YEAR CO-EDUCATIONAL LIBERAL ARTS COLLEGE		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets		
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	3	39
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	37
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	1,555
	6 Total number of volunteers (estimate if necessary)	6	331
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0
	Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year
9 Program service revenue (Part VIII, line 2g)		5,018,363	7,295,737
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		55,069,620	57,516,896
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		3,146,301	2,074,536
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		-11,826	-11,606
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	63,222,458	66,875,563
	14 Benefits paid to or for members (Part IX, column (A), line 4)	26,524,502	28,695,315
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	21,271,439	21,550,515
	b Total fundraising expenses (Part IX, column (D), line 25) ▶1,141,684	10,330	14,800
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	17,710,217	16,476,505
	19 Revenue less expenses Subtract line 18 from line 12	65,516,488	66,737,135
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	-2,294,030	138,428
	21 Total liabilities (Part X, line 26)	176,710,719	175,218,962
	22 Net assets or fund balances Subtract line 21 from line 20	39,748,318	40,349,182
		136,962,401	134,869,780

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		2015-11-11 Date			
	MICHAEL L WHITE EXEC VP - ASST SECY/TREAS Type or print name and title					
Paid Preparer Use Only	Print/Type preparer's name CARLEY UMSTEAD		Preparer's signature CARLEY UMSTEAD	Date	Check ☐ if self-employed	PTIN P00982177
	Firm's name ▶ RSM US LLP				Firm's EIN ▶ 42-0714325	
	Firm's address ▶ 221 THIRD AVENUE SE STE 300 CEDAR RAPIDS, IA 524011512				Phone no (319) 298-5333	

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 or note to any line in this Part III

☐ ☒

1

Briefly describe the organization's mission

SEE SCHEDULE O

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 organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations 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 \$ 50,282,423 including grants of \$ 28,695,315) (Revenue \$ 48,673,160)

EDUCATIONAL - COE COLLEGE IS A SELECTIVE, PRIVATE AND NATIONALLY RECOGNIZED FOUR-YEAR COEDUCATIONAL LIBERAL ARTS INSTITUTION, PROVIDING SUPERIOR EDUCATIONAL EXPERIENCES FOR STUDENTS SINCE 1851 TO EACH OF ITS MORE THAN 1,430 STUDENTS, THE INSTITUTION OFFERS THE ADVANTAGES OF A SMALL COLLEGE THAT IS DEDICATED TO ACADEMIC EXCELLENCE STUDENT-FACULTY RATIOS ARE LOW AT 11 TO 1, THE AVERAGE CLASS SIZE IS 16, AND 95% OF FULL-TIME FACULTY MEMBERS HAVE EARNED THE HIGHEST DEGREE IN THEIR RESPECTIVE FIELDS STUDENTS CAN THUS RECEIVE A LEVEL OF PERSONALIZED ATTENTION THAT HAS ALMOST DISAPPEARED ELSEWHERE IN MODERN ACADEMIA THE CAMPUS PRESENTS AN INVITING ENVIRONMENT TO STUDENTS BOTH INSIDE AND OUTSIDE THE CLASSROOM, OFFERING A VARIETY OF OPPORTUNITIES FOR GROWTH AND PERSONAL ENRICHMENT IN THE MANY INTELLECTUAL, ATHLETIC AND SERVICE PURSUITS AVAILABLE COE IS RECOGNIZED AS ONE OF THE FINEST LIBERAL ARTS COLLEGES IN THE COUNTRY BY A VARIETY OF WIDELY RESPECTED COLLEGE RANKING PUBLICATIONS THAT WEIGH ACADEMIC QUALITY AND STUDENT SELECTIVITY COE COLLEGE ENJOYS BOTH AN EXCELLENT REGIONAL REPUTATION AND NATIONAL RECOGNITION FOR THE STRENGTH OF ITS PROGRAMS THROUGH CAREFUL PLANNING, SELECTIVE USE OF RESOURCES, AND THE EFFORTS OF A DEDICATED FACULTY AND STAFF, COE HAS NOT ONLY MAINTAINED BUT STRENGTHENED ITS POSITION AMONG LIBERAL ARTS COLLEGES IN THE MIDWEST

4b

(Code) (Expenses \$ 5,364,297 including grants of \$) (Revenue \$ 8,843,736)

AUXILIARY ENTERPRISES - THIS INCLUDES THE COLLEGE'S RESIDENCE HALLS, COLLEGE RENTAL HOUSING, FOOD SERVICES, THE STUDENT UNION AND SUMMER CONFERENCES WITH MORE THAN 1,200 STUDENTS IN CAMPUS HOUSING, RESIDENTIAL LIFE IS CENTRAL TO THE COE EXPERIENCE FOR STUDENTS IN ADDITION, THE COLLEGE DERIVES SOME REVENUE FROM HOSTING SUMMER CONFERENCES IN ITS FACILITIES

4c

(Code) (Expenses \$ 5,941,677 including grants of \$) (Revenue \$)

PROGRAM SERVICES - THIS INCLUDES EXPENDITURES FOR THE OPERATION AND MAINTENANCE OF COLLEGE FACILITIES WITH 37 BUILDINGS ON MORE THAN 60 ACRES, MAINTENANCE OF COLLEGE FACILITIES IS AN IMPORTANT CONSIDERATION FOR THE COLLEGE SIGNIFICANT CAMPUS IMPROVEMENTS OVER THE PAST TWO DECADES HAVE BEEN COMPLETED SO THAT STUDENTS AND FACULTY MAY ENJOY AN ENVIRONMENT CONDUCIVE TO LEARNING, WITH THE FACILITIES TO SUPPORT THE MISSION OF THE COLLEGE

4d

Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)

4e

Total program service expenses

61,588,397

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)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	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? If "Yes," complete Schedule C, Part II	4	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? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8 Yes	
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10 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? If "Yes," complete Schedule D, Part VI. 	11a 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? If "Yes," complete Schedule D, Part VII 	11b	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? If "Yes," complete Schedule D, Part VIII 	11c	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? If "Yes," complete Schedule D, Part IX 	11d Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e 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)? If "Yes," complete Schedule D, Part X 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 	13 Yes	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV 	14b Yes	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV 	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV 	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) 	17	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? If "Yes," complete Schedule G, Part II 	18 Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III 	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government 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 or other assistance to or for domestic individuals 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, line 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	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
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		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) 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	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <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 employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <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	Yes	
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	Yes	
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		No
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, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If 'Yes' to line 35a, 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>	35b	Yes	
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 11b 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 or note to any line in this Part V

☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	226	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	Yes
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a	1,555
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		2b	Yes
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a	No
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O.</i>		3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a	No
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a	No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b	No
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 as charitable contributions?		6a	No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b	
7 Organizations that may receive deductible contributions under section 170(c).			
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?		7a	No
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c	No
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?		7e	No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f	No
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. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8	
9a Did the sponsoring organization make any taxable distributions under section 4966?		9a	
b Did the sponsoring 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?		12a	
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?		14a	No
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O.</i>		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 or note to any line 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		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
1b	Enter the number of voting members included in line 1a, above, who are independent		
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	Yes
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	Did the organization have members or stockholders?	6	No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	No
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	8a	Yes
8b	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	Did the organization have local chapters, branches, or affiliates?	10a	No
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete 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	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	15a	Yes
15b	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
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	MA , MD , MI , MN , NH , NY , SC
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. ☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)	
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20	State the name, address, and telephone number of the person who possesses the organization's books and records MICHAEL L WHITE EXEC VP - ASST SEC COE COLLEGE-1220 1ST AVE NE CEDAR RAPIDS, IA 52402 (319) 399-8643	

Check if Schedule O contains a response or note to any line in this Part VII ☒

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

[illegible]

Part VII

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	1,707,366	0	298,862

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization13

		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 Yes	
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 Yes	
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 Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
SODEXO INC 9801 WASHINGTON BLVD GAITHERSBURG, MD 20878	FOOD SERVICE	2,473,330
OLMSTEAD CONSTRUCTION INC 651 58TH AVE CT SW CEDAR RAPIDS, IA 52404	CONSTRUCTION	726,828
CULVER'S LAWN & LANDSCAPNG 1682 DUBUQUE RD MARION, IA 52302	LAWN SERVICE	288,846
SECURITAS SECURITY SERVICES 160 SOUTHGATE IOWA CITY, IA 52240	SECURITY SERVICE	234,534
ROYALL & COMPANY 1920 E PARHAM RD RICHMOND, VA 23228	MARKETING	194,090

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization6

Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c	12,995		
	d	Related organizations	1d			
	e	Government grants (contributions)	1e	779,546		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	6,503,196		
	g	Noncash contributions included in lines 1a-1f \$		1,429,873		
	h	Total. Add lines 1a-1f		7,295,737		
Program Service Revenue	2a	STUDENT TUITION/FEES	Business Code 611600	48,274,482	48,274,482	
	b	AUXILIARY ENTERPRISES	611600	8,843,736	8,843,736	
	c	MISC FEES & CHARGE	611710	398,678	398,678	
	d					
	e					
	f	All other program service revenue				
	g	Total. Add lines 2a-2f		57,516,896		
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		2,605,763	
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				
c		Gain or (loss)				
d		Net gain or (loss)		-531,227		-531,227
8a		Gross income from fundraising events (not including \$ 12,995 of contributions reported on line 1c) See Part IV, line 18	a	14,585		
b		Less direct expenses	b	26,191		
c		Net income or (loss) from fundraising events		-11,606		-11,606
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						
b						
c						
d	All other revenue					
e	Total. Add lines 11a-11d					
12	Total revenue. See Instructions		66,875,563	57,516,896	0	2,062,930

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).

Check if Schedule O contains a response or note to any line in this Part IX

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 domestic organizations and domestic governments. See Part IV, line 21.				
2	Grants and other assistance to domestic individuals. See Part IV, line 22.	28,695,315	28,695,315		
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	993,983		739,787	254,196
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.	16,863,673	15,121,792	1,290,239	451,642
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	878,472	781,934	71,582	24,956
9	Other employee benefits.	1,659,682	1,204,698	381,078	73,906
10	Payroll taxes.	1,154,705	1,037,742	81,556	35,407
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	26,837		26,837	
c	Accounting.	84,794		84,794	
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.	14,800			14,800
f	Investment management fees.	45,000		45,000	
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	2,703,014	2,617,144	85,870	
12	Advertising and promotion.	321,702	201,998	107,013	12,691
13	Office expenses.	848,243	591,825	132,192	124,226
14	Information technology.	455,097	392,181	20,772	42,144
15	Royalties.				
16	Occupancy.	2,787,307	2,778,560	8,747	
17	Travel.	640,013	528,199	58,627	53,187
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.				
20	Interest.	892,489	892,489		
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	3,017,397	3,017,397		
23	Insurance.	359,858	141,801	215,495	2,562
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O).				
a	INSTRUCTIONAL EXPENSE	2,098,595	2,085,619	0	12,976
b	RECRUITING	526,710	526,710	0	0
c	SMALL EQUIPMENT	230,416	209,737	19,121	1,558
d	EQUIP, RENTAL & MAINT	218,315	144,005	74,310	
e	All other expenses	1,220,718	619,251	564,034	37,433
25	Total functional expenses. Add lines 1 through 24e.	66,737,135	61,588,397	4,007,054	1,141,684
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing				1	
	2	Savings and temporary cash investments			4,954,674	2	4,958,054
	3	Pledges and grants receivable, net			537,295	3	1,218,076
	4	Accounts receivable, net			600,392	4	1,052,475
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L				5	
	6	Loans and other 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) Complete Part II of Schedule L				6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges			334,974	9	699,351
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	96,984,845			
	b	Less accumulated depreciation	10b	36,726,869	60,272,709	10c	60,257,976
	11	Investments—publicly traded securities			66,837,025	11	61,888,144
	12	Investments—other securities See Part IV, line 11			3,852,933	12	3,841,773
	13	Investments—program-related See Part IV, line 11			7,210,591	13	7,344,206
	14	Intangible assets				14	
	15	Other assets See Part IV, line 11			32,110,126	15	33,958,907
16	Total assets. Add lines 1 through 15 (must equal line 34)			176,710,719	16	175,218,962	
Liabilities	17	Accounts payable and accrued expenses			4,287,596	17	3,973,465
	18	Grants payable				18	
	19	Deferred revenue			220,652	19	259,575
	20	Tax-exempt bond liabilities			21,370,803	20	20,145,949
	21	Escrow or custodial account liability Complete Part IV of Schedule D				21	
	22	Loans and other 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			1,395,769	23	2,291,969
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D			12,473,498	25	13,678,224
	26	Total liabilities. Add lines 17 through 25			39,748,318	26	40,349,182
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			41,742,217	27	37,599,728
	28	Temporarily restricted net assets			7,405,264	28	8,876,369
	29	Permanently restricted net assets			87,814,920	29	88,393,683
	Organizations that do not follow SFAS 117 (ASC 958), 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			136,962,401	33	134,869,780
	34	Total liabilities and net assets/fund balances			176,710,719	34	175,218,962

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	66,875,563
2	Total expenses (must equal Part IX, column (A), line 25)	2	66,737,135
3	Revenue less expenses Subtract line 2 from line 1	3	138,428
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	136,962,401
5	Net unrealized gains (losses) on investments	5	-2,152,263
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-78,786
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	134,869,780

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line 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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	Yes	
2c	If "Yes," to line 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	
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	
3b	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	

Additional Data

Software ID:

Software Version:

EIN: 42-0686467

Name: COE 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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(1) DAVID MCINALLY TRUSTEE - PRESIDENT	40 00	X		X				298,469	0	63,581
(1) WALE ADEOSUN TRUSTEE	1 00	X						0	0	0
(2) R DARRYL BANKS TRUSTEE	1 00	X						0	0	0
(3) KIM BENJAMIN TRUSTEE	1 00	X						0	0	0
(4) PETER BIRKEY TRUSTEE	1 00	X						0	0	0
(5) J DAVID CARSON TRUSTEE - CHAIRMAN	1 00	X		X				0	0	0
(6) STEVEN CAVES TRUSTEE	1 00	X						0	0	0
(7) ROBERT CHIUSANO TRUSTEE	1 00	X						0	0	0
(8) NIKKI CLAUSSEN TRUSTEE	1 00	X						0	0	0
(9) TOM ELLIS TRUSTEE - SECRETARY	1 00	X		X				0	0	0
(10) SAM FREITAG TRUSTEE	1 00	X						0	0	0
(11) DAVID GEHRING TRUSTEE - SECRETARY	1 00	X		X				0	0	0
(12) KEN GOLDER TRUSTEE - 2ND VICE CHAIR	1 00	X		X				0	0	0
(13) TONY GOLOBIC TRUSTEE	1 00	X						0	0	0
(14) DENNIS GREENSPON TRUSTEE	1 00	X						0	0	0
(15) KEITH HALL TRUSTEE	1 00	X						0	0	0
(16) GENE HENDERSON TRUSTEE	1 00	X						0	0	0
(17) KENT HERINK TRUSTEE	1 00	X						0	0	0
(18) SHIRLEY HUGHES TRUSTEE	1 00	X						0	0	0
(19) DOUG HYDE TRUSTEE	1 00	X						0	0	0
(20) WILLIAM JOHNSON TRUSTEE	1 00	X						0	0	0
(21) STEVE KENNEDY TRUSTEE	1 00	X						0	0	0
(22) STEVEN KLINE TRUSTEE	1 00	X						0	0	0
(23) MARY JEANNE KROB TRUSTEE	1 00	X						0	0	0
(24) JULIE MCLEAN TRUSTEE	1 00	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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(26) DAVID MEHAFFY TRUSTEE	1 00	X						0	0	0
(1) CURT MENEFFEE TRUSTEE	1 00	X						0	0	0
(2) PAUL MEYER TRUSTEE - TREASURER	1 00	X		X				0	0	0
(3) LIZA OVROM TRUSTEE	1 00	X						0	0	0
(4) CHUCK PETERS TRUSTEE	1 00	X						0	0	0
(5) SIGI REYNOLDS TRUSTEE	1 00	X						0	0	0
(6) BRETT RULE TRUSTEE	1 00	X						0	0	0
(7) LARRY SHRYOCK TRUSTEE	1 00	X						0	0	0
(8) STAN SMITH TRUSTEE	1 00	X						0	0	0
(9) JOHN STROHM TRUSTEE	1 00	X						0	0	0
(10) CRAIG STRUVE TRUSTEE	1 00	X						0	0	0
(11) LORI STURDEVANT TRUSTEE - VICE CHAIR	1 00	X		X				0	0	0
(12) CARSON VEACH TRUSTEE	1 00	X						0	0	0
(13) ED WALSH TRUSTEE	1 00	X						0	0	0
(14) DAVID HAYES VP ADVANCEMENT - ASST SECY	40 00			X				143,524	0	18,896
(15) FRANCIS MARY MISKIMEN ASST TO PRESIDENT - ASST SECY	40 00			X				64,461	0	10,756
(16) KIM PRIBYL ASST TO PRESIDENT - ASST SECY	40 00			X				0	0	0
(17) MICHAEL WHITE EXEC VP - ASST SECY & ASST TREAS	40 00			X				178,453	0	28,531
(18) MARIE BAEHR TIMKO VP ACADEMIC AFFAIRS/DEAN OF STUDENTS	40 00				X			151,124	0	64,179
(19) ERIK ALBINSON VP STUDENT AFFAIRS	40 00					X		110,499	0	14,203
(20) MARIO AFFATIGATO PROFESSOR OF PHYSICS	40 00					X		118,357	0	13,551
(21) WENDY DUNN PROF/DIR OF INST PLANNING	40 00					X		121,749	0	26,646
(22) STEVEN FELLER PROFESSOR OF PHYSICS	40 00					X		150,402	0	23,589
(23) JULIE STAKER ASSOCIATE VP & DEAN OF ADMISSION	40 00					X		108,458	0	7,814
(24) JAMES PHIFER FORMER OFFICER	0 00						X	127,816	0	15,129

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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(51) RICHARD RHEINSCHMIDT FORMER OFFICER	0 00 0 00						X	134,054	0	11,987

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.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization COE COLLEGE	Employer identification number 42-0686467
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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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g
- a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
- b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
- c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
- d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
- e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
- f

Enter the number of supported organizations _____
- g

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 listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	5,817,795	12,712,765	9,710,962	5,018,363	7,295,737	40,555,622
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	5,817,795	12,712,765	9,710,962	5,018,363	7,295,737	40,555,622
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)						3,655,004
6 Public support. Subtract line 5 from line 4						36,900,618

Section B. Total Support							
Calendar year (or fiscal year beginning in) ▶		(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7	Amounts from line 4	5,817,795	12,712,765	9,710,962	5,018,363	7,295,737	40,555,622
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	4,129,478	3,622,903	3,989,089	3,380,613	2,605,763	17,727,846
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 VI.)						
11	Total support. Add lines 7 through 10						58,283,468
12	Gross receipts from related activities, etc. (see instructions)					12	260,466,812
13	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			
14	Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	63 310 %
15	Public support percentage for 2013 Schedule A, Part II, line 14	15	
16a	33 1/3% support test—2014. 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—2013. If the organization did not check a 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—2014. 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 VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization		
b	10%-facts-and-circumstances test—2013. 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 VI 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 IIISupport 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 VI.)						
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 2014 (line 8, column (f) divided by line 13, column (f))	15		
16 Public support percentage from 2013 Schedule A, Part III, line 15	16		

Section D. Computation of Investment Income Percentage			
17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17		
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18		
19a 33 1/3% support tests—2014. 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—2013. 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 Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.	1	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).	2	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.	3a	
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.	3b	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.	3c	
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.	4b	
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.	4c	
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).	5a	
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c	
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .	6	
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).	7	
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part II of Schedule L (Form 990).	8	
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .	9a	
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .	9b	
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .	9c	
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer b below.	10a	
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).	10b	
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b A family member of a person described in (a) above?	11b	
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11c	

Part IV Supporting Organizations (continued)

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)			
a ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 <u>Activities Test</u> Answer (a) and (b) below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
3 <u>Parent of Supported Organizations</u> Answer (a) and (b) below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.			
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			

Part V – Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI) _____		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2014			
a From 2009.			
b From 2010.			
c From 2011.			
d From 2012.			
e From 2013.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2014 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2015. Add lines 3j and 4c			
8 Breakdown of line 7			
a From 2010.			
b From 2011.			
c From 2012.			
d From 2013.			
e From 2014.			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference

Explanation

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization COE COLLEGE	Employer identification number 42-0686467
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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	
2	Aggregate value of contributions to (during year)	
3	Aggregate value of grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can 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 education)

☐ Preservation of an historically important land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

Complete lines 2a through 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, and not on a historic structure listed in the National Register

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax 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 section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

In Part XIII, 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 (ASC 958), 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 XIII, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116 (ASC 958), 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) Revenue included in Form 990, Part VIII, line 1

▶ \$ 0

(ii) Assets included in Form 990, Part X

▶ \$ 5,451,483

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 (ASC 958) relating to these items

a

Revenue included in Form 990, Part VIII, line 1

▶ \$

b

Assets included in Form 990, Part X

▶ \$ 8,755,000

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

Cat No 52283D

Schedule D (Form 990) 2014

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

- 3

Using the organization's acquisition, 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

d

☒ Loan or exchange programs

b

☒ Scholarly research

e

☒ Other EDUCATIONAL

c

☒ Preservation for future generations
- 4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 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 XIII and complete the following table

	Amount
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, for escrow or custodial account liability?

☐ Yes

☐ No
- b

If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

☐

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

- | | (a)Current year | (b)Prior year | b (c)Two years back | (d)Three years back | (e)Four years back |
|--|-----------------|---------------|---------------------|---------------------|--------------------|
| 1a Beginning of year balance | 93,827,143 | 89,263,799 | 85,306,396 | 78,484,551 | 75,721,149 |
| b Contributions | 1,303,726 | 2,065,554 | 1,699,631 | 4,908,284 | 590,165 |
| c Net investment earnings, gains, and losses | -113,336 | 8,219,113 | 7,224,931 | 2,734,108 | 6,618,173 |
| d Grants or scholarships | 1,448,446 | 2,739,756 | 1,416,797 | 1,333,107 | 1,346,092 |
| e Other expenditures for facilities and programs | 4,370,688 | 2,981,567 | 3,550,362 | -512,560 | 3,098,844 |
| f Administrative expenses | | | | | |
| g End of year balance | 89,198,399 | 93,827,143 | 89,263,799 | 85,306,396 | 78,484,551 |
- 2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a

Board designated or quasi-endowment

0 %
- b

Permanent endowment

97 300 %
- c

Temporarily restricted endowment

2 700 %
- The percentages in lines 2a, 2b, and 2c should equal 100%
- 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 XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		12,257,139		12,257,139
b Buildings		66,772,435	24,927,039	41,845,396
c Leasehold improvements		2,262,503	1,837,249	425,254
d Equipment		12,445,312	9,962,581	2,482,731
e Other		3,247,456		3,247,456
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				60,257,976

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	35,982,985
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	-2,152,263
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	-2,152,263
3	Subtract line 2e from line 1	3	38,135,248
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	45,000
b	Other (Describe in Part XIII)	4b	28,695,315
c	Add lines 4a and 4b	4c	28,740,315
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	66,875,563

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	37,996,820
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 XIII)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	37,996,820
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	45,000
b	Other (Describe in Part XIII)	4b	28,695,315
c	Add lines 4a and 4b	4c	28,740,315
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	66,737,135

Part XIII

Supplemental Information

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, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART III, LINE 4	THE COMMITTEE ON THE PERMANENT COLLECTION OF ART SHALL DETERMINE IF THE PROPOSED GIFT OF ARTWORK IS SUITABLE FOR ACCEPTANCE BY CONSIDERING WHETHER THE FOLLOWING CONDITIONS HAVE BEEN MET THE ARTWORK FURTHERS THE MISSION OF COE COLLEGE THE ARTWORK IS COMPATIBLE WITH OR COMPLEMENTARY TO THE CURRENT ART COLLECTION THE DONOR HAS VALID OWNERSHIP OF THE ARTWORK, AND IS FREE TO CONVEY THE WORK THERE ARE NO UNTENABLE RESTRICTIONS, RESERVATIONS OR LIMITATIONS PLACED ON THE ARTWORK OR ITS DISPLAY THE COSTS FOR RESTORATION, MAINTENANCE AND INSURANCE ARE REASONABLE AND APPROPRIATE THE COMMITTEE ON THE PERMANENT COLLECTION OF ART PROVIDES THE PRESIDENT WITH A RECOMMENDATION FOR ACCEPTANCE OR REFUSAL
PART V, LINE 4	THE COE COLLEGE ENDOWMENT FUND HAS BEEN ESTABLISHED BY THE BOARD OF TRUSTEES AS AN INVESTMENT PORTFOLIO FOR THE ASSETS CONTRIBUTED BY DONORS FOR THE CONTINUING SUPPORT OF THE COLLEGE AND OTHER DONOR DESIGNATED PURPOSES THE DEVELOPMENT AND EXPANSION OF THIS FUND IS AN IMPORTANT PART OF THE COLLEGE'S OBJECTIVES FOR MAINTAINING QUALITY IN FACULTY, STUDENTS AND FACILITIES THE FUND IS COMPRISED OF PERMANENT AND TEMPORARILY RESTRICTED ENDOWMENT ASSETS ALL ENDOWMENT INCOME SUPPORTS THE COLLEGE OPERATIONS AND PROVIDES SCHOLARSHIPS FOR STUDENTS
PART X, LINE 2	THE COLLEGE IS RECOGNIZED AS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE THE COLLEGE MAY BE SUBJECT TO FEDERAL AND STATE INCOME TAXES ON ANY NET INCOME FROM UNRELATED BUSINESS ACTIVITIES THE COLLEGE FILES A FORM 990 (RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX) ANNUALLY AND UNRELATED BUSINESS INCOME (UBI) IS REPORTED ON FORM 990-T, AS APPROPRIATE MANAGEMENT HAS EVALUATED THEIR MATERIAL TAX POSITIONS, WHICH INCLUDE SUCH MATTERS AS THE TAX EXEMPT STATUS AND VARIOUS POSITIONS RELATIVE TO POTENTIAL SOURCES OF UBI AS OF JUNE 30, 2015 AND 2014, THERE WERE NO UNCERTAIN TAX BENEFITS IDENTIFIED AND RECORDED AS A LIABILITY FORMS 990 AND 990-T FILED BY THE COLLEGE ARE NO LONGER SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND PRIOR
PART XI, LINE 4B - OTHER ADJUSTMENTS	COLLEGE AWARDED FINANCIAL AID 28,695,315
PART XII, LINE 4B - OTHER ADJUSTMENTS	COLLEGE AWARDED FINANCIAL AID 28,695,315

[illegible]

Additional Data

Software ID:

Software Version:

EIN: 42-0686467

Name: COE COLLEGE

Form 990, Schedule D, Part X, - Other Liabilities

1	(a) Description of Liability	(b) Book Value
	DUE TO US GOVT-PERKINS LOAN	5,472,133
	ANNUITY PAYABLE	1,321,400
	DEPOSITS HELD ON BEHALF OTHERS	346,240
	LIABILITY TO LIFE INCOME BENEFICIARIES	1,501,936
	ACCRUED PENSION COST	1,808,938
	ACCRUED LOSS ON INTEREST RATE SWAPS	789,681
	OTHER LIABILITY	243,014
	STATE OF IOWA ENERGY LOAN	2,194,882

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.

► Information about Schedule E (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
COE COLLEGE

Employer identification number
42-0686467

Part I

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?

2

Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?

3

Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe If "No," please explain If you need more space use Part II

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

5

Does the organization discriminate by race in any way with respect to

a

Students' rights or privileges?

b

Admissions policies?

c

Employment of faculty or administrative staff?

d

Scholarships or other financial assistance?

e

Educational policies?

f

Use of facilities?

g

Athletic programs?

h

Other extracurricular activities?

If you answered "Yes" to any of the above, please explain If you need more space, use Part II

6a

Does the organization receive any financial aid or assistance from a governmental agency?

b

Has the organization's right to such aid ever been revoked or suspended?

If you answered "Yes" to either line 6a or line 6b, explain on Part II

7

Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II

YES

NO

1

Yes

2

Yes

3

Yes

4a

Yes

4b

Yes

4c

Yes

4d

Yes

5a

No

5b

No

5c

No

5d

No

5e

No

5f

No

5g

No

5h

No

6a

Yes

6b

No

7

Yes

Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ.

Cat No 50085D

Schedule E (Form 990 or 990-EZ) (2014)

Part III Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information (see instructions)

Return Reference	Explanation
SCHEDULE E, PART I, LINE 3	THE RACIALLY NONDISCRIMINATORY POLICY IS PROVIDED THROUGH NEWSPAPER AND BROADCAST MEDIA SOLICITATION. IN ADDITION, IT IS PROVIDED IN ALL ADMISSION PUBLICATIONS, COLLEGE WEBSITE AND THE COLLEGE HANDBOOK.
SCHEDULE E, PART I, LINE 6	COE COLLEGE RECEIVES FEDERAL AND STATE FINANCIAL AID AND GRANTS.

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.
► Attach to Form 990.
► Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
COE COLLEGE

Employer identification number
42-0686467

Part I

General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

- 1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) CENTRAL AMERICA AND THE CARIBBEAN	0	0	PROGRAM SERVICE	STUDY ABROAD	56,011
(2) EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA, CAMBODIA,	0	0	PROGRAM SERVICE	STUDY ABROAD	58,439
(3) EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM	0	0	PROGRAM SERVICE	STUDY ABROAD	184,370
(4) SUB-SAHARAN AFRICA	0	0	PROGRAM SERVICE	STUDY ABROAD	12,180
(5)					
3a Sub-total	0	0			311,000
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	0			311,000

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									

2

Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ▶

3

Enter total number of other organizations or entities ▶

Part III

Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*

☒ Yes ☐ No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; do not file with Form 990)*

☐ Yes ☒ No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*

☐ Yes ☒ No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*

☐ Yes ☒ No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*

☐ Yes ☒ No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713; do not file with Form 990)*

☐ Yes ☒ No

Additional Data

Software ID:

Software Version:

EIN: 42-0686467

Name: COE COLLEGE

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE G
(Form 990 or 990-EZ)

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.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
COE COLLEGE

Employer identification number
42-0686467

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

- 1

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

a

☐ Mail solicitations

e

☐ Solicitation of non-government grants

b

☐ Internet and email 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.

(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			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total ▶						

3 List all states in which the organization is registered or licensed to solicit contributions 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 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>GOLF EVENT</u> (event type)	 (event type)	 (total number)	(add col (a) through col (c))
Revenue	1	Gross receipts	27,580		27,580
	2	Less Contributions . . .	12,995		12,995
	3	Gross income (line 1 minus line 2)	14,585		14,585
Direct Expenses	4	Cash prizes	560		560
	5	Noncash prizes . . .			
	6	Rent/facility costs . . .	19,039		19,039
	7	Food and beverages .			
	8	Entertainment			
	9	Other direct expenses .	6,592		6,592
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶			
	11	Net income summary Subtract line 10 from line 3, column (d) ▶			
					(26,191)
					-11,606

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.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	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 Subtract line 7 from line 1, column (d) ▶				

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

a Is the organization licensed to conduct 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 conduct 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 activities conducted in

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

14

Enter 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

\$ and the \$

c

If "Yes," enter name and address of the third party

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

Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Return Reference	Explanation
------------------	-------------

Schedule G (Form 990 or 990-EZ) 2014

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service
Name of the organization
COE 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.
▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public
Inspection

Employer identification number
42-0686467

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 Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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 listed in the line 1 table

3

Enter total number of other organizations listed in the line 1 table

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated 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) ENDOWED PRIZES	64	23,430		N/A	N/A
(2) GIFT PRIZES	16	5,950		N/A	N/A
(3) GIFT SCHOLARSHIPS	75	332,593		N/A	N/A
(4) ENDOWED SCHOLARSHIPS	343	1,448,446		N/A	N/A
(5) GENERAL SCHOLARSHIPS	1360	25,877,353		N/A	N/A
(6) TUITION DISCOUNTS	299	1,007,543		N/A	N/A

Part IV

Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
PART I, LINE 2	COE COLLEGE RECEIVES VARIOUS FEDERAL GRANTS FROM NSF, DEPT OF EDUCATION AND OTHER AGENCIES OR BRANCHES OF THE US GOVERNMENT SEPARATE ACCOUNTS ARE USED FOR EACH GRANT TO MONITOR RECEIPTS AND DISBURSEMENTS THE COLLEGE FOLLOWS APPROPRIATE ACCOUNTING AND INTERNAL CONTROL PROCEDURES ALL REQUIRED FINANCIAL REPORTING TO THE GRANT PROVIDER ARE COMPLETED TIMELY AND AUDITS BY AN INDEPENDENT CPA FIRM ARE DONE WHEN REQUIRED THE COLLEGE ANNUALLY FILES AN A-133 DISTRIBUTIONS TO STUDENTS ARE MADE ACCORDING TO GRANT REQUIREMENTS

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
COE COLLEGE

Employer identification number
42-0686467

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 of 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 directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2 Yes	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☒ 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? b Participate in, or receive payment from, a supplemental nonqualified retirement plan? c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4a	No
		4b Yes	
		4c	No
5	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. 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? b Any related organization? If "Yes," to line 5a or 5b, describe in Part III.	5a	No
		5b	No
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? b Any related organization? If "Yes," to line 6a or 6b, describe in Part III.	6a	No
		6b	No
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 Regulations 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title		(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 in column(B) reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 DAVID MCINALLY, TRUSTEE - PRESIDENT	(i)	281,628	0	16,841	18,200	45,381	362,050	0
	(ii)	0	0	0	0	0	0	0
2 DAVID HAYES, VP ADVANCEMENT - ASST SECY	(i)	130,588	0	12,936	9,394	9,502	162,420	0
	(ii)	0	0	0	0	0	0	0
3 MICHAEL WHITE, EXEC VP - ASST SECY & ASST TREAS	(i)	172,004	0	6,449	12,502	16,029	206,984	0
	(ii)	0	0	0	0	0	0	0
4 MARIE BAEHR TIMKO, VP ACADEMIC AFFAIRS/DEAN OF STUDENTS	(i)	150,284	0	840	10,929	53,250	215,303	0
	(ii)	0	0	0	0	0	0	0
5 STEVEN FELLER, PROFESSOR OF PHYSICS	(i)	114,398	0	36,004	8,428	15,161	173,991	0
	(ii)	0	0	0	0	0	0	0
6 JAMES PHIFER, FORMER OFFICER	(i)	127,816	0	0	8,925	6,204	142,945	0
	(ii)	0	0	0	0	0	0	0
7 RICHARD RHEINSCHMIDT, FORMER OFFICER	(i)	75,589	0	58,465	5,356	6,631	146,041	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
PART I, LINE 1A	EMPLOYMENT AGREEMENT STATES COE COLLEGE REQUIRES THAT ITS PRESIDENT LIVE IN A PRESIDENT'S HOUSE OR MANOR OWNED BY THE COLLEGE BECAUSE OF ITS REQUIREMENT THAT THE PRESIDENT CONDUCT SIGNIFICANT BUSINESS ACTIVITIES AND COLLEGE RELATED ENTERTAINMENT ON COLLEGE PROPERTY. THE RESIDENCE LOCATED AT 370 34TH STREET SE, CEDAR RAPIDS, IOWA, WHICH IS OWNED BY THE COLLEGE, IS DESIGNATED THE OFFICIAL COLLEGE MANOR. COUNTRY CLUB DUES ARE INCLUDED IN TAXABLE INCOME ON W-2S.
PART I, LINE 4B	THE PRESIDENT AND EXECUTIVE VICE PRESIDENT PARTICIPATE IN A 457(F) DEFERRED COMPENSATION PLAN. FORMER PRESIDENT RECEIVED PAYOUT OF DEFERRED COMPENSATION.

Schedule K
(Form 990)

Supplemental Information on Tax Exempt Bonds

OMB No 1545-0047

2014

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
COE COLLEGE

Employer identification number
42-0686467

Part I Bond Issues

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A CITY OF ROBINS IOWA	42-0887558		07-22-2009	2,513,333	SEE PART VI		X		X		X
B CITY OF ROBINS IOWA	42-0887558		07-22-2009	5,819,543	SEE PART VI		X		X		X
C CITY OF HIAWATHA IOWA	42-6025060		06-08-2007	4,500,000	CONSTRUCTION/RENOVATION		X		X		X
D CITY OF ROBINS IOWA	42-0887558		07-22-2009	6,100,000	SEE PART VI		X		X		X

Part II Proceeds

				A		B		C		D	
1	Amount of bonds retired			580,000		882,542		1,015,464		918,801	
2	Amount of bonds legally defeased										
3	Total proceeds of issue			2,513,333		5,861,846		4,500,000		6,106,078	
4	Gross proceeds in reserve funds										
5	Capitalized interest from proceeds										
6	Proceeds in refunding escrows										
7	Issuance costs from proceeds			41,461		59,192		34,326		23,929	
8	Credit enhancement from proceeds										
9	Working capital expenditures from proceeds										
10	Capital expenditures from proceeds			2,471,872		1,953,507		4,465,674		1,582,149	
11	Other spent proceeds					3,849,147				4,500,000	
12	Other unspent proceeds										
13	Year of substantial completion			2002		2005		2008		2010	
				Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?				X	X			X	X	
15	Were the bonds issued as part of an advance refunding issue?				X		X		X		X
16	Has the final allocation of proceeds been made?			X		X		X		X	
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?			X		X		X		X	

Part III Private Business Use

				A		B		C		D	
				Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?				X		X		X		X
2	Are there any lease arrangements that may result in private business use of bond-financed property?				X		X		X		X

Part III

Private Business Use (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		X	X			X		X
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?			X					
c	Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		X
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government	0 %		4 180 %		0 %		0 %	
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government	0 %		0 %		0 %		0 %	
6	Total of lines 4 and 5	0 %		4 180 %		0 %		0 %	
7	Does the bond issue meet the private security or payment test?		X		X		X		X
8a	Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		X
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X		X		X		X	

Part IV

Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X		X		X
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X		X		X		X
b	Exception to rebate?	X		X		X		X	
c	No rebate due?	X		X		X		X	
	If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?	X		X			X		X
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		X
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was the hedge terminated?								

Part IV

Arbitrage (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6	Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
7	Has the organization established written procedures to monitor the requirements of section 148?	X		X		X		X	

Part V

Procedures To Undertake Corrective Action

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
	Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X		X		X		X	

Part VI

Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation
DATE REBATE COMPUTATION PERFORMED	ISSUER NAME CITY OF ROBINS, IOWA DATE THE REBATE COMPUTATION WAS PERFORMED 01/22/2010 ISSUER NAME CITY OF ROBINS, IOWA DATE THE REBATE COMPUTATION WAS PERFORMED 01/22/2010 ISSUER NAME CITY OF HIAWATHA, IOWA DATE THE REBATE COMPUTATION WAS PERFORMED 12/08/2008 ISSUER NAME CITY OF ROBINS, IOWA DATE THE REBATE COMPUTATION WAS PERFORMED 02/28/2011 ISSUER NAME CITY OF ROBINS, IOWA DATE THE REBATE COMPUTATION WAS PERFORMED 01/09/2013

Return Reference	Explanation
SCHEDULE K, PART I, COLUMN F, LINE A, ENTITY 1	REISSUANCE OF 2002 BONDS (4/8/2002) WHICH WERE USED FOR CONSTRUCTION/RENOVATION

Return Reference	Explanation
SCHEDULE K, PART I, COLUMN F, LINE B, ENTITY 1	REISSUANCE OF 2004 BONDS (6/29/2004) WHICH WERE USED TO REFUND PRIOR ISSUE (6/6/2000) AND FOR CONSTRUCTION/RENOVATION

Return Reference	Explanation
SCHEDULE K, PART I, COLUMN F, LINE D, ENTITY 1	REFUND PRIOR ISSUE (7/15/1998), WHICH WERE USED FOR CONSTRUCTION/RENOVATION

Return Reference	Explanation
SCHEDULE K, PART II, LINE 3, ENTITY 1	WHERE THE TOTAL PROCEEDS DO NOT AGREE TO THE ISSUE PRICE IN PART 1, COLUMN(E) THIS IS DUE TO INVESTMENT EARNINGS

Return Reference	Explanation
PART IV, LINE 2C	NOTE REGARDING THE REBATE COMPUTATIONS SINCE THE BOND PROCEEDS HAVE BEEN SPENT A SPENDING EXCEPTION WAS MET OR THE BONDS WERE ISSUED ON A DRAWDOWN BASIS, AND THE DEBT SERVICE FUND WAS OPERATED ON A BONA FIDE BASIS, NO FURTHER REBATE CALCULATIONS ARE NECESSARY

Schedule K (Form 990)	Supplemental Information on Tax Exempt Bonds ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI. ▶ Attach to Form 990. ▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.	OMB No 1545-0047
		2014
		Open to Public Inspection

Department of the Treasury Internal Revenue Service	Name of the organization COE COLLEGE	Employer identification number 42-0686467
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Part I Bond Issues											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A CITY OF ROBINS IOWA	42-0887558		08-05-2011	4,800,000	CONSTRUCTION/RENOVATION		X		X		X

Part II Proceeds											
				A		B		C		D	
1	Amount of bonds retired			190,121							
2	Amount of bonds legally defeased										
3	Total proceeds of issue			4,802,319							
4	Gross proceeds in reserve funds										
5	Capitalized interest from proceeds										
6	Proceeds in refunding escrows										
7	Issuance costs from proceeds			24,124							
8	Credit enhancement from proceeds										
9	Working capital expenditures from proceeds										
10	Capital expenditures from proceeds			4,778,195							
11	Other spent proceeds										
12	Other unspent proceeds										
13	Year of substantial completion			2012							
				Yes	No						
14	Were the bonds issued as part of a current refunding issue?				X						
15	Were the bonds issued as part of an advance refunding issue?				X						
16	Has the final allocation of proceeds been made?			X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?			X							

Part III Private Business Use									
				A		B		C	
				Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?				X				
2	Are there any lease arrangements that may result in private business use of bond-financed property?				X				

Part III

Private Business Use (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X						
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government	0 %							
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government	0 %							
6	Total of lines 4 and 5	0 %							
7	Does the bond issue meet the private security or payment test?		X						
8a	Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X							

Part IV

Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X						
b	Exception to rebate?	X							
c	No rebate due?	X							
	If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?	X							
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	X							
b	Name of provider	US BANK NA							
c	Term of hedge	10 000000000000							
d	Was the hedge superintegrated?		X						
e	Was the hedge terminated?		X						

Part IV

Arbitrage (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6	Were any gross proceeds invested beyond an available temporary period?		X						
7	Has the organization established written procedures to monitor the requirements of section 148?	X							

Part V

Procedures To Undertake Corrective Action

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
	Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X							

Part VI

Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

► Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
► Attach to Form 990 or Form 990-EZ.
► Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization COE COLLEGE	Employer identification number 42-0686467
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Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) 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) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?
				YesNo

2	Enter the amount of tax incurred by 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-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?	(i) Written agreement?	
			To	From			Yes	No		Yes	No

Total	► \$			
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Part III Grants or Assistance Benefiting 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 assistance	(d) Type of assistance	(e) Purpose 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) JOHN STROHM	TRUSTEE	0	JOHN STROHM AND COE COLLEGE HAVE GREATER THAN 10% OWNERSHIP INTERESTS IN FRTL-SU2011, LLLP AND FRTL-US2012, LLLP THESE ENTITIES WERE TERMINATED IN DECEMBER, 2014		No
(2) JANICE MCINALLY	SPOUSE OF DAVID MCINALLY, TRUSTEE/PRESIDENT	15,000	JANICE MCINALLY RECEIVED COMPENSATION FROM THE COLLEGE AS AN EMPLOYEE		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation
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SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
COE COLLEGE

Employer identification number
42-0686467

Part I Types 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 noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	52	467,613	STOCK EXCHANGE
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				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (UNITRUST)	X	1	962,260	FMV
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

0

30a

During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 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?

30a

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?

31

Yes

32a

Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

32a

No

b

If "Yes," describe in Part II

33

If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

Part II

Supplemental Information.

Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
PART I, COLUMN (B)	COE COLLEGE IS REPORTING THE NUMBER OF CONTRIBUTIONS

2014

Open to Public Inspection

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 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at

www.irs.gov/form990.

Name of the organization COE COLLEGE	Employer identification number 42-0686467
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Return Reference	Explanation
FORM 990, PAGE 2, PART III ORGANIZATION MISSION	IT IS THE MISSION OF COE COLLEGE TO PROVIDE STUDENTS AN EDUCATION OF SUPERIOR QUALITY THAT AIMS AT PREPARING THEM FOR LIFE FOLLOWING GRADUATION OUR REASON TO EXIST AS AN INSTITUTION IS TO READY STUDENTS INTELLECTUALLY, PROFESSIONALLY, AND SOCIALLY TO LEAD PRODUCTIVE AND SATISFYING LIVES IN THE GLOBAL SOCIETY OF THE 21ST CENTURY AS SUCH, OUR SUCCESS AS A COLLEGE IS MEASURED ACCORDING TO THE SUCCESS OF OUR GRADUATES WE BELIEVE THAT A LIBERAL ARTS EDUCATION IS THE BEST PREPARATION FOR LIFE WE BELIEVE THAT SUCH AN EDUCATION ALLOWS STUDENTS TO DISCOVER WHAT THEIR REAL TALENTS AND INTERESTS ARE, AND THAT IT DEVELOPS IN THEM THE SKILLS, ABILITIES, AND HABITS OF MIND THAT WILL MAKE POSSIBLE A SUCCESSFUL CAREER IN ANY FIELD OF ENDEAVOR, INCLUDING ONES THAT DO NOT YET EXIST INDEED, WE BELIEVE THAT WHAT DEFINES A LIBERAL ARTS EDUCATION IS ITS FOCUS ON CULTIVATING IN STUDENTS CERTAIN FUNDAMENTAL ABILITIES THE ABILITY TO THINK LOGICALLY AND ANALYTICALLY, THE ABILITY TO COMMUNICATE CLEARLY, BOTH IN WRITING AND SPEAKING, THE ABILITY TO USE EFFECTIVELY COMPUTER TECHNOLOGY, THE ABILITY TO WORK PRODUCTIVELY AS A MEMBER OF A GROUP SEEKING TO ACHIEVE A COMMON OBJECTIVE, THE ABILITY TO MAKE INFORMED JUDGMENTS, WHETHER IN THE REALM OF ETHICAL BEHAVIOR OF IN THAT OF AESTHETIC APPRECIATION, THE ABILITY TO FOSTER AND SUSTAIN AN ATTITUDE OF INTELLECTUAL CURIOSITY AND CREATIVITY, AND THE ABILITY TO RECOGNIZE AND HONOR TRUE EXCELLENCE WHEN FOUND IN ANY FORM OR CONTEXT FURTHERMORE, WE BELIEVE THAT IT IS IMPORTANT FOR A LIBERAL ARTS EDUCATION TO CULTIVATE IN STUDENTS A DESIRE TO UNDERSTAND, A CAPACITY FOR TOLERANCE, AND AN ABILITY TO APPRECIATE THE ETHNIC AND CULTURAL DIVERSITY THAT MAKE UP HUMAN KIND IT IS THE MISSION OF THE COLLEGE TO DEVELOP IN STUDENTS THESE ABILITIES AND ATTITUDES, AND IN SO DOING TO PROVIDE THEM AN EDUCATION THAT DIRECTS THEM TOWARD A MEANINGFUL AND SUCCESSFUL LIFE COE'S ACADEMIC PROGRAM REFLECTS A COMMITMENT TO DEVELOPING THESE ABILITIES BY ITS INSISTENCE THAT STUDENTS ACQUIRE CERTAIN EDUCATIONAL EXPERIENCES WE REQUIRE THAT STUDENTS COMPLETE BOTH OUR GENERAL EDUCATION REQUIREMENTS, WHICH ENSURE BREADTH OF LEARNING, AND OUR REQUIREMENTS FOR A MAJOR, WHICH GUARANTEE DEPTH OF KNOWLEDGE IN A PARTICULAR FIELD IN ADDITION, AS PART OF EACH STUDENT'S EDUCATION, A SERIES OF INTENSIVE WRITING EXPERIENCES, SPREAD ACROSS THE FOUR YEARS OF STUDY, IS REQUIRED BEYOND THESE REQUIREMENTS, STUDENTS ARE ENCOURAGED TO BEGIN PLANNING FOR THEIR LIVES AFTER COLLEGE EARLY ON IN THEIR UNDERGRADUATE CAREERS, AND, THROUGH CAREFUL ADVISING, THEY ARE GIVEN GUIDANCE AND DIRECTION IN THIS ENDEAVOR INDEED, THE DEFINING FEATURE OF A COE EDUCATION IS THE REQUIREMENT THAT EVERY STUDENT PLAN AND PARTICIPATE IN ONE OF THE FOLLOWING A SIGNIFICANT EXPERIENTIAL PROJECT, SUCH AS AN INTERNSHIP, A MAJOR SCHOLARLY UNDERTAKING, OR STUDY ABROAD THESE EXPERIENCES WILL OFTEN, THOUGH NOT INVARIABLY, OCCUR DURING THE JUNIOR YEAR THE HALLMARK OF A COE EDUCATION IS OUR ATTENTION TO EACH STUDENT AS AN INDIVIDUAL IT IS ALSO IMPORTANT THAT THE COLLEGE ENVIRONMENT AT COE REFLECTS OUR COMMITMENT TO A DIVERSE STUDENT BODY AND OVERALL COLLEGE COMMUNITY WE BELIEVE THAT THROUGH LISTENING CAREFULLY TO EACH STUDENT AS HIS OR HER INTERESTS AND UNIQUE TALENTS ARE FORMED, AND THROUGH TAILORING AN ACADEMIC PROGRAM TO SUIT EACH STUDENT'S FUTURE, WE HELP THAT STUDENT DEVELOP ABILITIES THAT PROVIDE THE BEST PREPARATION FOR LIFE

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1	THE EXECUTIVE COMMITTEE OF THE BOARD AS BEEN GIVEN AUTHORIZATION BY THE BOARD OF TRUSTEES TO ACT ON SUCH MATTERS AS SETTING COMPREHENSIVE FEES, AUTHORIZING PURCHASES AND ACQUISITIONS OF PROPERTY AND REVIEWING APPROPRATE INSURANCE COVERAGE. ALL ITEMS THAT THE EXECUTIVE COMMITTEE HAS AUTHORIZED ARE SUBSEQUENTLY APPROVED BY CONSENT AGENDA OF THE FULL BOARD

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	JOHN STROHM - TRUSTEE, DAVID CARSON - TRUSTEE AND KEN GOLDER - TRUSTEE HAD A BUSINESS RELATIONSHIP

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	THE COLLEGE'S BUDGET AND AUDIT SUBCOMMITTEE OF THE BOARD OF TRUSTEES CONDUCTS A THOROUGH REVIEW OF FORM 990'S FILED BY THE COLLEGE PRIOR TO BEING FILED WITH THE IRS THE SUBCOMMITTEE RECEIVES THE RETURNS FROM THE PAID PREPARER, RSM US, LLP THE SUBCOMMITTEE AND A REPRESENTATIVE FROM RSM REVIEW THE RETURNS TOGETHER ALL MEMBERS OF THE BOARD OF TRUSTEES ARE ADVISED OF THE REVIEW OF THE FORM 990S BY THE BUDGET AND AUDIT SUBCOMMITTEE EACH MEMBER OF THE BOARD OF TRUSTEES RECEIVES AN EMAIL (1) PROVIDING THE TRUSTEE WITH ACCESS TO A COMPLETE COPY OF THE RETURNS THROUGH A WEBSITE ACCESSIBLE TO THE TRUSTEES AND (2) INFORMING EACH TRUSTEE THAT THE RETURNS ARE AVAILABLE FOR FURTHER REVIEW BY ANY BOARD MEMBER AND THAT RETURNS WILL BE FILED BY THE DUE DATES

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	THE COLLEGE REQUIRES ALL TRUSTEES, OFFICERS, KEY EMPLOYEES AND SUBSTANTIAL CONTRIBUTORS TO ANNUALLY COMPLETE THE CONFLICT OF INTEREST QUESTIONNAIRE CONCERNING TRANSACTIONS WITH COE COLLEGE. THE EXECUTIVE VICE PRESIDENT FOR THE COLLEGE RECEIVES COMPLETED QUESTIONNAIRES AND REVIEWS AND SUBMITS COMMENTS AND FINDINGS TO THE PRESIDENT OF THE COLLEGE AND THE CHAIRMAN OF THE BOARD OF TRUSTEES. THE CHAIRMAN OF THE BOARD THEN REVIEWS AND INFORMS THE FULL BOARD OF ANY ISSUES OR ACTIONS REQUIRED INCLUDING MONITORING WITH AN OVERSIGHT COMMITTEE IF NECESSARY.

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	COMPENSATION FOR THE PRESIDENT IS REVIEWED BY A BOARD OF TRUSTEES AD HOC COMMITTEE. THE COMMITTEE CONSIDERS THE PRESIDENT ON HIS MERITS, LENGTH OF SERVICE AND JOB RESPONSIBILITIES. THE PRESIDENT'S COMPENSATION IS THEN COMPARED TO SIMILAR POSITIONS AT OTHER COLLEGES USING SURVEYS AND BENCHMARKS FROM THE ACM (ASSOCIATED COLLEGES OF THE MIDWEST) AND IPCUA (IOWA PRIVATE COLLEGES AND UNIVERSITIES ASSOCIATION). THE COMMITTEE THEN REPORTS TO THE BOARD OF TRUSTEES THEIR DUE DILIGENCE THAT WAS PERFORMED AND DOCUMENTS THE REVIEW. THE DOCUMENTATION REGARDING THE COMPENSATION REVIEW IS RETURNED TO THE COLLEGE'S LEGAL COUNSEL FOR SAFEKEEPING.

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE COLLEGE'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENT ARE NOT MADE AVAILABLE TO THE PUBLIC. THE COLLEGE DOES FILE VARIOUS REQUIRED REPORTS SUCH AS THE A-133 AND AUDITED FINANCIAL STATEMENTS WITH VARIOUS GOVERNMENTAL AGENCIES AND AUTHORITIES WHICH MAY THEN BECOME PUBLIC RECORD. THE IRS FORM 990 FILED BY COE COLLEGE IS AVAILABLE TO THE PUBLIC UPON REQUEST.

Return Reference	Explanation
FORM 990, PART VII SALARY EXPLANATION	FRANCIS MARY MISKIMEN'S COMPENSATION LISTED IS FOR POSITION AS EMPLOYEE OF COE COLLEGE NOT FOR POSITION AS ASSISTANT SECRETARY OF BOARD SHE IS A 40 HOUR PER WEEK EMPLOYEE OF THE COLLEGE DAVID MCINALLY'S OTHER COMPENSATION AMOUNT IN COLUMN (F) INCLUDES \$21,537 OF TUITION WAIVER FOR DEPENDENT MARIE BAEHR TIMKO'S OTHER COMPENSATION AMOUNT IN COLUMN (F) INCLUDES \$37,977 OF TUITION WAIVER FOR DEPENDENT

Return Reference	Explanation
FORM 990, PART XI, LINE 9	ADJUSTMENT FOR FACULTY RETIREMENT PLAN 89,411 CHANGE IN FMV - INTEREST RATE SWAP 115,818 CHANGE IN ANNUITY & LIFE AGREEMENTS -284,015

Return Reference	Explanation
FORM 990, PART XII, LINE 2C	THIS PROCESS HAS NOT CHANGED SINCE PRIOR TAX YEARS

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
COE COLLEGE

Employer identification number
42-0686467

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.							
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) K RAYMOND CLARK CHARITABLE TRUST 1220 FIRST AVE NE CEDAR RAPIDS, IA 52402 39-6787527	SUPPORTING TRUST	IA	501(C)(3)	11A	COE COLLEGE	Yes	
(2) K RAYMOND CLARK ATHLETIC FACILITIES TRUST 1220 FIRST AVE NE CEDAR RAPIDS, IA 52402 39-6787027	SUPPORTING TRUST	IA	501(C)(3)	11A	COE COLLEGE	Yes	
(3) K RAYMOND CLARK ALUMNI CENTER TRUST 1220 FIRST AVE NE CEDAR RAPIDS, IA 52402 39-6787028	SUPPORTING TRUST	IA	501(C)(3)	11A	COE COLLEGE	Yes	
(4) K RAYMOND CLARK RACQUET CENTER TRUST 1220 FIRST AVE NE CEDAR RAPIDS, IA 52402 39-6787026	SUPPORTING TRUST	IA	501(C)(3)	11A	COE COLLEGE	Yes	

Part III

Identification of Related Organizations Taxable as a Partnership

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproporionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end- of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No

Part V

Transactions With Related Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

Yes

No

1a

No

1b

Yes

1c

Yes

1d

No

1e

No

1f

No

1g

No

1h

No

1i

No

1j

No

1k

No

1l

No

1m

No

1n

No

1o

No

1p

No

1q

Yes

1r

No

1s

No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) K RAYMOND CLARK ALUMNI CENTER TRUST	B	7,568	ACTUAL
(2) K RAYMOND CLARK ALUMNI CENTER TRUST	Q	63,387	ACTUAL
(3) K RAYMOND CLARK ATHLETIC FACILITIES	C	131,379	ACTUAL
(4) K RAYMOND CLARK RACQUET CENTER TRUST	C	15,304	ACTUAL
(5) K RAYMOND CLARK RACQUET CENTER TRUST	Q	268,473	ACTUAL

Schedule R (Form 990) 2014

Part VI **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.
Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII

Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
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