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REJECTED ELECTRONIC RETURN

EXTENDED TO JULY 15, 2018

Return of Organization Exempt From Income Tax

OMB No 1545-0047

Form **990**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2016
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ 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.

1708

A For the 2016 calendar year, or tax year beginning **SEP 1, 2016** and ending **AUG 31, 2017**

B Check if applicable: Address change Name change <input checked="" type="checkbox"/> Initial return Final return/terminated Amended return Application pending	C Name of organization BAKER COLLEGE GROUP RETURN		D Employer identification number 83-0686168
	Doing business as		E Telephone number 810-766-4280
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 180,752,908.
	1050 W BRISTOL RD		H(a) Is this a group return for subordinates? STMT 1 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
City or town, state or province, country, and ZIP or foreign postal code FLINT, MI 48507-5516		H(b) Are all subordinates included? Yes <input checked="" type="checkbox"/> No	
F Name and address of principal officer BART DAIG SAME AS C ABOVE		If "No," attach a list (see instructions)	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527		H(c) Group exemption number ▶ 6294	
J Website: ▶ WWW.BAKER.EDU		L Year of formation: 1986 M State of legal domicile: MI	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities PROVIDE QUALITY HIGHER EDUCATION AND TRAINING WHICH ENABLES GRADUATES TO BE SUCCESSFUL THROUGHOUT		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	110
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	76
	5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5	4639
	6 Total number of volunteers (estimate if necessary)	6	79
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b Net unrelated business taxable income from Form 990-T, line 31	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)		8,595,241.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		150,377,206.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10g, and 11e)		429,957.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		976,783.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		160,379,187.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		16,099,286.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		96,021,038.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		67,135,825.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		179,256,149.
19 Revenue less expenses. Subtract line 18 from line 12		-18,876,962.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)		325,863,762.
	22 Net assets or fund balances. Subtract line 21 from line 20		34,646,446.
			291,217,316.

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OGDEN, UT
E2-617 IRS-OSG

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 <i>Michael Moore</i>	Date 6-25-18			
	MICHAEL MOORE, TREASURER Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name JEFFREY E. HERT, CPA	Preparer's signature <i>Jeff Hert CPA</i>	Date 6-21-18	Check if self-employed <input type="checkbox"/>	PTIN P00066715
	Firm's name ▶ REHMANN ROBSON LLC	Firm's EIN ▶ 38-3567911			
	Firm's address ▶ 224 E LARKIN ST, STE 100 MIDLAND, MI 48640		Phone no. 989-631-3131		

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

G-62

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SCANNED AUG 23 2018

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:

PROVIDE QUALITY HIGHER EDUCATION AND TRAINING WHICH ENABLES GRADUATES TO BE SUCCESSFUL THROUGHOUT CHALLENGING AND REWARDING CAREERS.

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 \$ 151,179,535. including grants of \$ 16,099,286.) (Revenue \$ 150,876,575.)

THE LARGEST PRIVATE COLLEGE IN MICHIGAN, BAKER COLLEGE IS ACCREDITED BY THE HIGHER LEARNING COMMISSION AND IS A MEMBER OF THE NORTH CENTRAL ASSOCIATION OF COLLEGES AND SCHOOLS. BAKER COLLEGE IS A NON-PROFIT HIGHER EDUCATION INSTITUTION, SERVING STUDENTS AT LOCATIONS THROUGHOUT MICHIGAN AND ONLINE WORLDWIDE. BAKER COLLEGE SUBORDINATE ORGANIZATIONS PROVIDE CERTIFICATE, ASSOCIATE, BACHELOR, MASTER, AND DOCTORATE DEGREES IN VARIOUS SERVICE AND TECHNICAL FIELDS. FOR THE 2016-17 FISCAL YEAR, BAKER COLLEGE HAD A TOTAL OF 68,254 STUDENTS WITH A TOTAL OF 574,213 CREDIT HOURS. AWARDED \$16,061,611 IN SCHOLARSHIPS TO 13,556 STUDENTS.

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

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

4d Other program services (Describe in Schedule O)

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

4e Total program service expenses 151,179,535.

MR L JABODEI
83-0686168 Page 3

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
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? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X

Part IV Checklist of Required Schedules *(continued)*

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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>	X	
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>	X	
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>	X	
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>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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>		X
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>		X
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>		X
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>	X	
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>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	X	
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>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
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>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
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>		X
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>		X
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>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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>		
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>		X
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>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

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

Table with columns for question number, description, and Yes/No boxes. Includes rows for Form 1096 reporting (1a, 1b), employee reporting (2a, 2b), unrelated business income (3a, 3b), foreign accounts (4a, 4b), prohibited tax shelter transactions (5a, 5b, 5c), annual gross receipts (6a, 6b), and various other compliance questions (7a-7h, 8, 9a, 9b, 10a, 10b, 11a, 11b, 12a, 12b, 13a, 13b, 13c, 14a, 14b).

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 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.		
	110		
b	Enter the number of voting members included in line 1a, above, who are independent		
	76		
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?		X
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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
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?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
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		X

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?		X
b	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?	X	
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	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
12c		X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	X	
15b		X	
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?		X
b	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 ► NONE
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 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 ►
BART DAIG - (810) 766-4280
1050 W. BRISTOL RD., FLINT, MI 48507

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

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

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

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

- 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, and 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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below 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) ROBERT BADGLEY BOARD OF REGENTS	1.00	X					0.	0.	0.	
(2) KRISTINE BARANN PRESIDENT - ALLEN PARK	40.00	X		X			183,852.	0.	41,454.	
(3) POLLY BASHORE BOARD OF REGENTS	1.00	X					0.	0.	0.	
(4) RICHARD BATCHELOR TRUSTEE/BOARD OF REGENTS	2.00 1.00	X					0.	0.	0.	
(5) CHERYL BERGMAN BOARD OF REGENTS	1.00	X					0.	0.	0.	
(6) MIKE BLANCHARD TRUSTEE/BOARD OF REGENTS	2.00 1.00	X					0.	0.	0.	
(7) LYNNETTE BLOOMBERG BOARD OF REGENTS	1.00	X					0.	0.	0.	
(8) NANCY BOWMAN BOARD OF REGENTS	1.00	X					0.	0.	0.	
(9) WILLIAM BOYD BOARD OF REGENTS/PARTIAL YEAR	1.00	X					0.	0.	0.	
(10) CATHERINE BRECHTELSBAUER BOARD OF REGENTS	1.00	X					0.	0.	0.	
(11) JACKIE BUCHANAN BOARD OF REGENTS	1.00	X					0.	0.	0.	
(12) JACK BUNCE BOARD OF REGENTS	1.00	X					0.	0.	0.	
(13) DAN CASEY BOARD OF REGENTS	2.00	X					0.	0.	0.	
(14) SUZANNE COATES BOARD OF REGENTS	2.00	X					0.	0.	0.	
(15) OLLIE COGGIN III PRESIDENT - MUSKEGON	40.00	X		X			211,575.	0.	41,299.	
(16) F. JAMES CUMMINS BOARD OF REGENTS/CHAIRMAN/TRUSTEE	20.00 2.00	X		X			292,005.	0.	27,313.	
(17) BART DAIG BOARD OF REGENTS/PRESIDENT/TRUSTEE	50.00 2.00	X		X			299,583.	0.	106,360.	

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 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			
(18) MELANIE DAVIS BOARD OF REGENTS	2.00	X						0.	0.	0.
(19) JUSTIN DRAEGER TRUSTEE	1.00 1.00	X						0.	0.	0.
(20) SUSAN EBELING TRUSTEE/BOARD OF REGENTS	2.00 2.00	X						0.	0.	0.
(21) ROBERT FARRELL JR BOARD OF REGENTS	1.00	X						0.	0.	0.
(22) THOMAS FISHER BOARD OF REGENTS	1.00	X						0.	0.	0.
(23) PAUL FUHS BOARD OF REGENTS/PARTIAL YEAR	1.00	X						0.	0.	0.
(24) MELANY GAVULIC BOARD OF REGENTS	1.00	X						0.	0.	0.
(25) BEN GLARDON BOARD OF REGENTS	1.00	X						0.	0.	0.
(26) CHAD GRANT BOARD OF REGENTS	1.00	X						0.	0.	0.
1b Sub-total								987,015.	0.	216,426.
c Total from continuation sheets to Part VII, Section A								6,036,638.	0.	1476627.
d Total (add lines 1b and 1c)								7,023,653.	0.	1693053.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **51**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	X	
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? If "Yes," complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

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
DELL MARKETING LP PO BOX 643561, PITTSBURGH, PA 15264-3561	COMPUTER SERVICES	1,485,142.
WOODWARD LOFTS II LLC/M SHAPIRO MGT CO. LLC 31550 NORTHWESTERN HIGHWAY SUITE 220, FARMINGTON, CT 06031	RENT	327,200.
RIVERFRONT RESIDENCE HALL, 5525 N. MACARTHUR BLVD #760, IRVING, TX 75038	RENTAL-DORMS	310,770.
TRAFFIC DIGITAL AGENCY, 340 E. BIG BEAVER RD. SUITE 500, TROY, MI 48083	MARKETING/ADVERTISING	307,121.
CROWE HORWATH LLP PO BOX 71570, CHICAGO, IL 60694-1570	ACCOUNTING	273,010.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **11**

SEE PART VII, SECTION A CONTINUATION SHEETS

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 line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) MICHAEL HAMNER BOARD OF REGENTS	1.00	X					0.	0.	0.	
(28) WENDY HEMINGWAY PRESIDENT - FLINT	40.00 1.00	X	X				215,228.	0.	44,233.	
(29) KIP HORVATH BOARD OF REGENTS	1.00	X					0.	0.	0.	
(30) DOUGLAS HOWELL BOARD OF REGENTS	1.00	X					0.	0.	0.	
(31) ROBERT JEWELL BOARD OF REGENTS	1.00 1.00	X					0.	0.	0.	
(32) RONALD JUSTICE BOARD OF REGENTS	1.00	X					0.	0.	0.	
(33) PETER KARSTEN PRESIDENT - AUBURN HILLS	40.00	X	X				207,809.	0.	43,425.	
(34) MOLLY KASER BOARD OF REGENTS	1.00	X					0.	0.	0.	
(35) PATRICIA KAUFMAN PRESIDENT - CLINTON/PORT HURON	40.00	X	X				215,506.	0.	44,733.	
(36) WILLIAM KERR BOARD OF REGENTS	1.00	X					0.	0.	0.	
(37) LINDA KIMBEL BOARD OF REGENTS	1.00	X					0.	0.	0.	
(38) THOMAS KIMBLE BOARD OF REGENTS	1.00	X					0.	0.	0.	
(39) JILL LANGEN PRESIDENT - ONLINE	40.00	X	X				223,824.	0.	44,800.	
(40) MERIAM LEEKE BOARD OF REGENTS	1.00 1.00	X					0.	0.	0.	
(41) BRIAN LONG BOARD OF REGENTS	1.00	X					0.	0.	0.	
(42) JOHN MACLEOD BOARD OF REGENTS	1.00	X					0.	0.	0.	
(43) KIM MAGUIRE BOARD OF REGENTS	1.00	X					0.	0.	0.	
(44) AARON MAIKE PRESIDENT - OWOSSO	40.00	X	X				199,791.	0.	80,262.	
(45) WILLIAM ANTHONY MASON BOARD OF REGENTS/TRUSTEE	2.00 1.00	X					0.	0.	0.	
(46) JOHN MATONICH BOARD OF REGENTS/PARTIAL YEAR	1.00	X					0.	0.	0.	
Total to Part VII, Section A, line 1c										

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 line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former				
(47) SCOTT MCKELVEY BOARD OF REGENTS	1.00	X						0.	0.	0.	
(48) LAWRENCE MOON BOARD OF REGENTS	1.00	X						0.	0.	0.	
(49) DAVID MUTCH BOARD OF REGENTS	1.00	X						0.	0.	0.	
(50) ANGELA NADELL BOARD OF REGENTS	1.00	X						0.	0.	0.	
(51) CYNTHIA NALEVANKO BOARD OF REGENTS	1.00	X						0.	0.	0.	
(52) SANDY PETYKIEWICA BOARD OF REGENTS/TRUSTEE	2.00 1.00	X						0.	0.	0.	
(53) RHONDA POWELL BOARD OF REGENTS	2.00	X						0.	0.	0.	
(54) R. DOUGLAS PRETTY BOARD OF REGENTS/TRUSTEE	2.00 1.00	X						0.	0.	0.	
(55) ROY ROSE BOARD OF REGENTS/TRUSTEE	3.00 1.00	X						0.	0.	0.	
(56) IRA RUTHERFORD BOARD OF REGENTS	1.00	X						0.	0.	0.	
(57) STEVEN SAUTER BOARD OF REGENTS	1.00	X						0.	0.	0.	
(58) PAUL SCHLUCKEBIER BOARD OF REGENTS	1.00	X						0.	0.	0.	
(59) DONNA SCHMIDT BOARD OF REGENTS	1.00	X						0.	0.	0.	
(60) KATHLEEN SCHWARTZ BOARD OF REGENTS	1.00	X						0.	0.	0.	
(61) JOSEPH SERRA BOARD OF REGENTS	1.00	X						0.	0.	0.	
(62) JOANNE SHAW BOARD OF REGENTS	1.00	X						0.	0.	0.	
(63) AARON SHIRLEY BOARD OF REGENTS	1.00	X						0.	0.	0.	
(64) STEVEN SIMPSON PRESIDENT - JACKSON	40.00	X	X					157,388.	0.	40,194.	
(65) MARY SLINGERLAND BOARD OF REGENTS	1.00	X						0.	0.	0.	
(66) KELLY SMITH PRESIDENT - CADILLAC	40.00	X	X					149,200.	0.	24,722.	
Total to Part VII, Section A, line 1c											

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 line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(67) BARBARA SMITH BOARD OF REGENTS	1.00	X					0.	0.	0.	
(68) JR TAYLOR BOARD OF REGENTS	1.00	X					0.	0.	0.	
(69) JIM TEETS BOARD OF REGENTS	1.00	X					0.	0.	0.	
(70) BC THOMPSON BOARD OF REGENTS/TRUSTEE	2.00 1.00	X					0.	0.	0.	
(71) MAYNARD THOMPSON BOARD OF REGENTS/PROGRAM COORD	28.00	X					57,731.	0.	3,516.	
(72) PAUL TRAUB BOARD OF REGENTS	1.00	X					0.	0.	0.	
(73) MATT VAN EPPS BOARD OF REGENTS	1.00	X					0.	0.	0.	
(74) GREGORY VIENER BOARD OF REGENTS	1.00	X					0.	0.	0.	
(75) ALAN WISE BOARD OF REGENTS/TRUSTEE	2.00 1.00	X					0.	0.	0.	
(76) ANTHONY YOUNG BOARD OF REGENTS	1.00	X					0.	0.	0.	
(77) JENNIFER MORGAN BOARD OF REGENTS	2.00	X					0.	0.	0.	
(78) DENISE BANNAN VP ACADEMICS	40.00		X				274,097.	0.	43,653.	
(79) SUSAN BERGMANS SECRETARY/PARTIAL YEAR	1.00		X				450.	0.	0.	
(80) KAREN BRATUS VP ACADEMIC AFFAIRS	40.00		X				115,205.	0.	35,530.	
(81) DEANNA BURT VP ACADEMICS	40.00		X				116,130.	0.	34,752.	
(82) SUSAN CATHCART VP ACADEMICS	40.00		X				122,710.	0.	20,920.	
(83) DANA CLARK VP HUMAN RESOURCES	40.00		X				175,640.	0.	41,421.	
(84) MANIFA DENNISON VP FINANCE/PARTIAL YEAR	40.00		X				129,444.	0.	42,393.	
(85) CHARLES GURDEN VP ADMISSIONS	40.00		X				142,642.	0.	22,708.	
(86) LISA HARVENER VP STUDENT SERVICES	40.00		X				122,983.	0.	20,207.	
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(87) AURORA LYNNE HIGHAM VP FINANCE	40.00 1.00			X				129,740.	0.	37,128.
(88) RANDY HILL VP ACADEMIC AFFAIRS	40.00			X				82,045.	0.	31,728.
(89) KATHY JACOBSON VP ADMISSIONS/PARTIAL YEAR	40.00			X				130,728.	0.	32,584.
(90) LINDA KATRINIC VP - FIN SERV	40.00			X				160,965.	0.	36,904.
(91) MICHAEL KONOPACKE VP - ADMISSIONS	40.00			X				122,050.	0.	34,632.
(92) YVONNE LANGLEY VP - CAREER SERVICES	40.00			X				87,073.	0.	32,165.
(93) ANNETTE LOOSER VP - ADMISSIONS	40.00			X				154,287.	0.	39,161.
(94) BRUCE LUNDEEN VP - ADMISSIONS/PARTIAL YEAR	40.00			X				244,829.	0.	45,275.
(95) LISA LYNCH VP - STUDENT SERVICES/PARTIAL YEAR	40.00			X				112,347.	0.	29,492.
(96) JAMES MARTIN VP - FINANCE/PARTIAL YEAR	40.00			X				119,722.	0.	34,491.
(97) GERALD MCCARTY VP - STUDENT SERVICES	40.00			X				126,304.	0.	34,030.
(98) MICHAEL MOORE VP FINANCE/TREASURER/CONTROLLER	50.00 1.00			X				132,077.	0.	35,693.
(99) STEVEN PETERSON VP - ADMISSIONS	40.00			X				126,006.	0.	38,789.
(100) JACQUELINE SPICER VP - IT	40.00			X				233,915.	0.	56,718.
(101) JANIE STEWART VP - CAREER SERVICES/PARTIAL YEAR	40.00			X				90,448.	0.	27,521.
(102) MARK HEATON ADMISSIONS SPECIALIST	40.00					X		130,788.	0.	35,883.
(103) LESLEY MORGAN DEAN	40.00					X		138,457.	0.	22,687.
(104) JULIA TEAHEN FT FACULTY	40.00					X		134,610.	0.	36,103.
(105) NAOMI VERCIMAK DIRECTOR OF PROJECT MGT	40.00					X		125,587.	0.	37,605.
(106) JOHN VINTON DEAN	40.00					X		142,020.	0.	35,812.
Total to Part VII, Section A, line 1c										

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d	7,723,853.				
	e Government grants (contributions)	1e	711,625.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	159,763.				
	g Noncash contributions included in lines 1a-1f \$		159,763.				
	h Total. Add lines 1a-1f			8,595,241.			
Program Service Revenue			Business Code				
	2 a TUITION AND FEES		900099	144,633,458.	144,633,458.		
	b DORM AND HOUSING		721000	3,017,500.	3,017,500.		
	c BOOKSTORE INCOME		451211	2,222,890.	2,222,890.		
	d ADMINISTRATIVE FEE AND INCOME		900099	366,444.	366,444.		
	e FOOD SERVICE		722100	136,914.	136,914.		
	f All other program service revenue						
g Total. Add lines 2a-2f			150,377,206.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			1,920,304.		1,920,304.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	486,713.	(ii) Personal	2,799.		
		b Less rental expenses	83,594.		0.		
		c Rental income or (loss)	403,119.		2,799.		
		d Net rental income or (loss)			405,918.		405,918.
	7 a Gross amount from sales of assets other than inventory	(i) Securities	17,738,431.	(ii) Other	1,061,349.		
		b Less cost or other basis and sales expenses	18,076,753.		2,213,374.		
		c Gain or (loss)	-338,322.		-1,152,025.		
		d Net gain or (loss)			-1,490,347.		-1,490,347.
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a					
		b Less direct expenses					
		c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses							
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	a						
	b Less cost of goods sold						
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a MISCELLANEOUS INCOME		900099	465,604.	465,604.			
	b FOOD SERVICE AND VENDING INCOME		722210	71,496.		71,496.	
	c FOOD AND SOUVENIR STORE		453220	33,765.	33,765.		
	d All other revenue						
e Total. Add lines 11a-11d			570,865.				
12 Total revenue. See instructions.			160,379,187.	150,876,575.	0.	907,371.	

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	37,675.	37,675.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	16,061,611.	16,061,611.		
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	7,190,141.	4,237,833.	2,952,308.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	172,536.	171,887.	649.	
7 Other salaries and wages	65,915,379.	61,024,275.	4,891,104.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,871,638.	3,615,197.	256,441.	
9 Other employee benefits	13,250,740.	11,822,189.	1,428,551.	
10 Payroll taxes	5,620,604.	4,917,620.	702,984.	
11 Fees for services (non-employees)				
a Management				
b Legal	258,658.		258,658.	
c Accounting	495,300.		495,300.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	187,287.		187,287.	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	6,468,711.	3,167,871.	3,300,840.	
12 Advertising and promotion	11,318,941.	10,819,848.	499,093.	
13 Office expenses	6,569,593.	4,081,345.	2,488,248.	
14 Information technology	8,366,952.	7,473,663.	893,289.	
15 Royalties				
16 Occupancy	5,448,993.	4,252,578.	1,196,415.	
17 Travel	545,247.	345,913.	199,334.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,324,492.	1,087,643.	236,849.	
20 Interest	11,897.	7,138.	4,759.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	18,451,662.	11,296,038.	7,155,624.	
23 Insurance	919,905.	873,934.	45,971.	
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 BAD DEBTS	3,634,088.	3,634,088.		
b LIBRARY EXPENSE	1,166,904.	1,166,904.		
c GRANT	697,916.	697,916.		
d DUES AND MEMBERSHIPS	468,023.	10,267.	457,756.	
e All other expenses	801,256.	376,102.	425,154.	
25 Total functional expenses. Add lines 1 through 24e	179,256,149.	151,179,535.	28,076,614.	0.
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) Beginning of year	(B) End of year
Assets	1 Cash - non-interest-bearing		7,104.
	2 Savings and temporary cash investments		50,125,017.
	3 Pledges and grants receivable, net		
	4 Accounts receivable, net		1,827,622.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		
	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 instr) Complete Part II of Sch L		
	7 Notes and loans receivable, net		70,700.
	8 Inventories for sale or use		29,195.
	9 Prepaid expenses and deferred charges		966,895.
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	382,893,841.	
	b Less accumulated depreciation	188,591,506.	194,302,335.
	11 Investments - publicly traded securities		59,767,436.
	12 Investments - other securities See Part IV, line 11		
	13 Investments - program-related See Part IV, line 11		
	14 Intangible assets		162,468.
	15 Other assets See Part IV, line 11		18,604,990.
16 Total assets. Add lines 1 through 15 (must equal line 34)		325,863,762.	
Liabilities	17 Accounts payable and accrued expenses		12,901,590.
	18 Grants payable		
	19 Deferred revenue		
	20 Tax-exempt bond liabilities		
	21 Escrow or custodial account liability Complete Part IV of Schedule D		
	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		
	23 Secured mortgages and notes payable to unrelated third parties		
	24 Unsecured notes and loans payable to unrelated third parties		
	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		21,744,856.
	26 Total liabilities. Add lines 17 through 25		34,646,446.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
	27 Unrestricted net assets		286,901,490.
	28 Temporarily restricted net assets		2,112,267.
	29 Permanently restricted net assets		2,203,559.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.		
	30 Capital stock or trust principal, or current funds		
	31 Paid-in or capital surplus, or land, building, or equipment fund		
	32 Retained earnings, endowment, accumulated income, or other funds		
33 Total net assets or fund balances		291,217,316.	
34 Total liabilities and net assets/fund balances		325,863,762.	

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	160,379,187.
2	Total expenses (must equal Part IX, column (A), line 25)	2	179,256,149.
3	Revenue less expenses. Subtract line 2 from line 1	3	-18,876,962.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	0.
5	Net unrealized gains (losses) on investments	5	2,017,573.
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	308,076,705.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	291,217,316.

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 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b 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. <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c 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	X	
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?	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2016)

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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2015 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2016. 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 <input type="checkbox"/>		
b 33 1/3% support test - 2015. 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 <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2016. 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 <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2015. 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 <input type="checkbox"/>		
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 <input type="checkbox"/>		

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

(Complete only if you checked the box on line 10 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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(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 2016 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2015 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2015 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2016. 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 - 2015. 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d 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? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2)</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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</i>		
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)? <i>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</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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)</i>		
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?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ)</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ)</i>		
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))? <i>If "Yes," provide detail in Part VI</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
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? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		
11c		

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? <i>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.</i>		
1		
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? <i>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.</i>		
2		

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)? <i>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).</i>		
1		

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, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
2		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
3		

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 <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 Activities Test. Answer (a) and (b) below		Yes	No
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? <i>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.</i>			
2a			
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? <i>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.</i>			
2b			
3 Parent of Supported Organizations. 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? <i>Provide details in Part VI.</i>			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
3b			

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 (explain in Part VI) 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).		
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	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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 2016 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-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2016:			
a			
b			
c From 2013			
d From 2014			
e From 2015			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2016 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2 For result greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1 For result greater than zero, explain in Part VI. See instructions			
7 Excess distributions carryover to 2017. Add lines 3j and 4c			
8 Breakdown of line 7			
a			
b Excess from 2013			
c Excess from 2014			
d Excess from 2015			
e Excess from 2016			

SCHEDULE D

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on 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

2016

Open to Public Inspection

Name of the organization

BAKER COLLEGE GROUP RETURN

Employer identification number

83-0686168

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, and yes/no questions about donor property and grant fund usage.

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

Form with multiple sections for conservation easements, including checkboxes for land preservation purposes, a table for 'Held at the End of the Tax Year' (rows 2a-2d), and various monitoring and expense questions.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form with questions 1a, 1b, and 2 regarding reporting of art and historical treasures, including revenue and asset amounts.

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

Schedule D (Form 990) 2016

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
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part 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" on 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:

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

	Amount
1c	
1d	
1e	
1f	

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 on Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	3,534,590.				
b Contributions					
c Net investment earnings, gains, and losses	254,975.				
d Grants or scholarships	55,996.				
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	3,733,569.				

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

- a Board designated or quasi-endowment .00 %
- b Permanent endowment 59.02 %
- c Temporarily restricted endowment 40.98 %

The percentages on 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
- (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

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

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" on 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		28,199,976.		28,199,976.
b Buildings		319,938,593.	161,126,230.	158,812,363.
c Leasehold improvements				
d Equipment		31,563,247.	27,465,276.	4,097,971.
e Other		3,192,025.		3,192,025.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 194,302,335.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c See Form 990, Part X, line 13

(a) Description of investment	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
(1) AFFILIATE INTERCOMPANY RECEIVABLE	17,052,857.
(2) ACCOUNT RECEIVABLE - FUTURE	1,552,133.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total (Column (b) must equal Form 990, Part X, col. (B) line 15.)	18,604,990.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) RETIREE MEDICAL OBLIGATION	21,208,357.
(3) SCHOLARSHIPS PAYABLE	536,499.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total (Column (b) must equal Form 990, Part X, col. (B) line 25.)	21,744,856.

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments	2a		
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	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
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	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	

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.

PART V, LINE 4:

THE ENDOWMENT FUNDS PROVIDE FINANCIAL ASSISTANCE TO STUDENTS IN THE FORM OF SCHOLARSHIPS TO REDUCE TUITION COSTS AND COVER COSTS ASSOCIATED WITH STUDENT ATTENDANCE.

PART X, LINE 2:

THE COLLEGE HAS EVALUATED ITS INCOME TAX FILING POSITIONS FOR FISCAL YEARS 2013 THROUGH 2017, THE YEARS WHICH REMAIN SUBJECT TO EXAMINATION AS OF AUGUST 31, 2017. THE COLLEGE CONCLUDED THAT THERE ARE NO SIGNIFICANT UNCERTAIN TAX POSITIONS REQUIRING RECOGNITION IN THE COLLEGE'S CONSOLIDATED FINANCIAL STATEMENTS. THE COLLEGE DOES NOT EXPECT THE TOTAL AMOUNT OF UNRECOGNIZED TAX BENEFITS (E.G., TAX DEDUCTIONS, EXCLUSIONS, OR

SCHEDULE E
(Form 990 or 990-EZ)

Schools

OMB No 1545-0047

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

▶ Attach to Form 990 or Form 990-EZ.

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization

BAKER COLLEGE GROUP RETURN

Employer identification number

83-0686168

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.

THE NONDISCRIMINATION POLICIES ARE PUBLISHED FREQUENTLY IN BOTH DIGITAL AND PRINTED MATERIALS SUCH AS THE BAKER COLLEGE WEBSITE, PROGRAM GUIDE, STUDENT AND EMPLOYEE HANDBOOK, NEWSPAPERS, AND PRINTED MAILERS TO THE PUBLIC.

- 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" on 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	X	
2	X	
3	X	
4a	X	
4b	X	
4c	X	
4d	X	
5a		X
5b		X
5c		X
5d		X
5e		X
5f		X
5g		X
5h		X
6a	X	
6b		X
7	X	

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

Schedule E (Form 990 or 990-EZ) 2016

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

Complete if the organization answered "Yes" on 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

2016

Open to Public
Inspection

Name of the organization

BAKER COLLEGE GROUP RETURN

Employer identification number
83-0686168

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" on 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

1 (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
TALENT 2025, INC. 48 LOGAN ST. SW, SUITE 124 GRAND RAPIDS, MI 49503	27-0193853	501(C)(3)	12,000.	0.			OPERATING SUPPORT
MEMORIAL HEALTHCARE FOUNDATION 826 W. KING ST. OWOSSO, MI 48867	38-3036586	501(C)(3)	7,500.	0.			OPERATING SUPPORT

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

2.
0.

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

Schedule I (Form 990) (2016)

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on 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
ADULT EDUCATION SCHOLARSHIP II	30	85,613.	0.		
ALTERNATIVE EDUCATION SCHOLARSHIP II	77	227,350.	0.		
ADULT TRANSFER SCHOLARSHIP	303	931,621.	0.		
AUTORAMA SCHOLARSHIP	13	15,752.	0.		
BAKER COLLEGE CAREER SCHOLARSHIP	373	301,959.	0.		

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

PART I, LINE 2:
 SCHOLARSHIPS ARE PROVIDED TO STUDENTS BASED ON NEEDS ASSESSMENTS AND/OR PERFORMANCE. ONCE THE STUDENT HAS BEEN APPROVED TO RECEIVE THE GRANT, THE AMOUNT IS CREDITED TO THE STUDENT'S BAKER COLLEGE ACCOUNT. THE COLLEGE'S FINANCIAL SERVICES OFFICE MONITORS THE STUDENT TO MAKE SURE THE AWARD STAYS IN COMPLIANCE. IF THE STUDENT DOES NOT CONTINUE TO MEET THE GRANT REQUIREMENTS, THE STUDENT'S ACCOUNT MAY BE REDUCED.

GRANTS AND OTHER ASSISTANCE TO ORGANIZATIONS IN THE UNITED STATES ARE

Part III Continuation of Grants and Other Assistance to Individuals in the United States (Schedule I (Form 990), Part III)

(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
BAKER COLLEGE CAREER SCHOLARSHIP	181.	148,927.	0.		
BAKER CLINTONDALE SCHOLARSHIP	2.	2,500.	0.		
BAKER COLLEGE FULL-TIME EMPLOYEE SCHOLARSHIP	87.	269,987.	0.		
BAKER COLLEGE PART-TIME EMPLOYEE SCHOLARSHIP	103.	277,300.	0.		
BAKER COLLEGE FLINT HOUSING SCHOLARSHIP	70.	76,007.	0.		
BAKER COLLEGE FAMILY SCHOLARSHIP	144.	419,666.	0.		
BAKER COLLEGE GRANT	2,345.	2,079,996.	0.		
BAKER COLLEGE MATCHING SCHOLARSHIP	19.	11,700.	0.		
OWOSSO HOUSING SCHOLARSHIP	92.	90,412.	0.		

(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
BAKER COLLEGE MERIT AWARD	1,461.	1,125,625.	0.		
BOARD OF REGENTS SCHOLARSHIP	645.	2,513,525.	0.		
BOARD OF REGENTS SCHOLARSHIP 2	337.	1,592,025.	0.		
GRAD EMPLOYEE SCHOLARSHIP	30.	263,250.	0.		
DEA EMPLOYEE SCHOLARSHIP	1.	18,300.	0.		
INCREASED CREDIT INCENTIVE	6,381.	4,532,588.	0.		
KURTZ SCHOLARSHIP	8.	20,000.	0.		
ACTIVE MILITARY SCHOLARSHIP	222.	349,210.	0.		
MILITARY BOOK AWARD	82.	39,463.	0.		

Part III Continuation of Grants and Other Assistance to Individuals in the United States (Schedule I (Form 990), Part III)

(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
ACTIVE MILITARY SCHOLARSHIP-GRAD	13.	40,582.	0.		
MICHIGAN NATIONAL GUARD	1.	1,800.	0.		
OMOSSO HIGH SCHOOL SCHOLARSHIP	5.	1,834.	0.		
OTHER W	354.	381,257.	0.		
PRO START SCHOLARSHIP	17.	18,483.	0.		
PHI THETA KAPPA	1.	3,000.	0.		
RC BOOK SCHOLARSHIP	2.	500.	0.		
CAMPUS SCHOLARSHIP	85.	145,380.	0.		
KORN SCHOLARSHIP	1.	333.	0.		

Schedule I (Form 990)

BAKER COLLEGE GROUP RETURN

Part III Continuation of Grants and Other Assistance to Individuals in the United States (Schedule I (Form 990), Part III)

(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
FREDERICK BAKER SCHOLARSHIP	53.	52,666.	0.		
GEORGE HODDY SCHOLARSHIP	2.	3,000.	0.		
PORTER SCHOLARSHIP	16.	20,000.	0.		

**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" on 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

2016

Open to Public Inspection

Name of the organization

BAKER COLLEGE GROUP RETURN

Employer identification number

83-0686168

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

- | | |
|---|---|
| <input type="checkbox"/> First-class or charter travel | <input checked="" type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input checked="" type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef) |

b If any of the boxes on 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

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

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

- | | |
|---|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on 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.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on 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" on line 5a or 5b, describe in Part III

6 For persons listed on 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" on line 6a or 6b, describe in Part III

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on 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

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b	X	
2	X	
4a	X	
4b	X	
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2016

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 on 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 aren't 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 on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) KRISTINE BARANN PRESIDENT - ALLEN PARK	(i) 160,783. (ii) 0.	15,000.	8,069.	16,333.	25,121.	225,306.	0.
(2) OLLIE COGGIN III PRESIDENT - MUSKEGON	(i) 187,240. (ii) 0.	17,870.	6,465.	18,724.	22,575.	252,874.	0.
(3) F. JAMES CUMMINS BOARD OF REGENTS/CHAIRMAN/TRUSTEE	(i) 58,200. (ii) 0.	31,490.	202,315.	6,000.	21,313.	319,318.	160,000.
(4) BART DAIG BOARD OF REGENTS/PRESIDENT/TRUSTEE	(i) 270,000. (ii) 0.	21,750.	7,833.	87,000.	19,360.	405,943.	0.
(5) WENDY HEMINGWAY PRESIDENT - FLINT	(i) 188,450. (ii) 0.	18,500.	8,278.	19,100.	25,133.	259,461.	0.
(6) PETER KARSTEN PRESIDENT - AUBURN HILLS	(i) 180,450. (ii) 0.	17,800.	9,559.	18,300.	25,125.	251,234.	0.
(7) PATRICIA KAUFMAN PRESIDENT - CLINTON/PORT HURON	(i) 193,450. (ii) 0.	17,000.	5,056.	19,600.	25,133.	260,239.	0.
(8) JILL LANGEN PRESIDENT - ONLINE	(i) 194,117. (ii) 0.	19,500.	10,207.	19,667.	25,133.	268,624.	0.
(9) AARON MAIKE PRESIDENT - OWOSSO	(i) 177,500. (ii) 0.	17,000.	5,291.	17,900.	62,362.	280,053.	0.
(10) STEVEN SIMPSON PRESIDENT - JACKSON	(i) 148,450. (ii) 0.	0.	8,938.	15,100.	25,094.	197,582.	0.
(11) KELLY SMITH PRESIDENT - CADILLAC	(i) 128,283. (ii) 0.	12,500.	8,417.	13,083.	11,639.	173,922.	0.
(12) DENISE BANMAN VP ACADEMICS	(i) 242,583. (ii) 0.	23,500.	8,014.	24,258.	19,395.	317,750.	0.
(13) KAREN BRATUS VP ACADEMIC AFFAIRS	(i) 102,507. (ii) 0.	10,800.	1,898.	10,490.	25,040.	150,735.	0.
(14) DEANNA BURT VP ACADEMICS	(i) 105,327. (ii) 0.	10,353.	450.	10,683.	24,069.	150,882.	0.
(15) DANA CLARK VP HUMAN RESOURCES	(i) 160,450. (ii) 0.	14,500.	690.	16,300.	25,121.	217,061.	0.
(16) MANIFA DENNISON VP FINANCE/PARTIAL YEAR	(i) 116,943. (ii) 0.	12,051.	450.	12,434.	29,959.	171,837.	0.

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 on 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 aren't 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 on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(17) CHARLES GURDEN VP ADMISSIONS	(i) 129,352. (ii) 0. (iii) 0.	12,600.	690.	13,000.	9,708.	165,350.	0.
(18) AURORA LYNNE HIGHAM VP FINANCE	(i) 117,450. (ii) 0. (iii) 0.	11,600.	690.	12,000.	25,128.	166,868.	0.
(19) KATHY JACOBSON VP ADMISSIONS/PARTIAL YEAR	(i) 115,328. (ii) 0. (iii) 0.	12,113.	3,287.	11,677.	20,907.	163,312.	0.
(20) LINDA KATRINIC VP - FIN SERV	(i) 143,333. (ii) 0. (iii) 0.	13,000.	4,632.	14,333.	22,571.	197,869.	0.
(21) MICHAEL KONOPACKE VP - ADMISSIONS	(i) 109,873. (ii) 0. (iii) 0.	10,720.	1,457.	11,083.	23,549.	156,682.	0.
(22) ANNETTE LOOSER VP - ADMISSIONS	(i) 137,848. (ii) 0. (iii) 0.	13,580.	2,859.	14,040.	25,121.	193,448.	0.
(23) BRUCE LUNDEEN VP - ADMISSIONS/PARTIAL YEAR	(i) 213,800. (ii) 0. (iii) 0.	19,000.	12,029.	21,500.	23,775.	290,104.	0.
(24) JAMES MARTIN VP - FINANCE/PARTIAL YEAR	(i) 107,992. (ii) 0. (iii) 0.	10,560.	1,170.	10,900.	23,591.	154,213.	0.
(25) GERALD MCCARTY VP - STUDENT SERVICES	(i) 114,516. (ii) 0. (iii) 0.	11,098.	690.	11,452.	22,578.	160,334.	0.
(26) MICHAEL MOORE VP FINANCE/TREASURER/CONTROLLER	(i) 120,707. (ii) 0. (iii) 0.	10,920.	450.	12,167.	23,526.	167,770.	0.
(27) STEVEN PETERSON VP - ADMISSIONS	(i) 109,017. (ii) 0. (iii) 0.	10,750.	6,239.	11,387.	27,402.	164,795.	0.
(28) JACQUELINE SPICER VP - IT	(i) 210,467. (ii) 0. (iii) 0.	18,850.	4,598.	36,167.	20,551.	290,633.	0.
(29) MARK HEATON ADMISSIONS SPECIALIST	(i) 116,893. (ii) 0. (iii) 0.	11,036.	2,859.	11,833.	24,050.	166,671.	0.
(30) LESLEY MORGAN DEAN	(i) 135,477. (ii) 0. (iii) 0.	1,000.	1,980.	13,548.	9,139.	161,144.	0.
(31) JULIA TEAHEN FT FACULTY	(i) 112,960. (ii) 0. (iii) 0.	21,200.	450.	11,500.	24,603.	170,713.	0.
(32) NAOMI VERCIKAK DIRECTOR OF PROJECT MGT	(i) 123,897. (ii) 0. (iii) 0.	1,000.	690.	12,630.	24,975.	163,192.	0.

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 on 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 aren't 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 on prior Form 990	
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation					
(33) JOHN VINTON DEAN	(i)	134,840.	1,000.	6,180.	13,724.	22,088.	177,832.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(34) IRIS LANE DEAN	(i)	104,333.	1,000.	690.	10,433.	22,589.	139,045.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(35) MARSHA ADAMKIEWICZ VP FINANCE/DIR OF BUDGETS	(i)	130,247.	12,640.	450.	13,097.	23,274.	179,708.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(36) CAROL DOWSETT VP ACADEMICS/DEAN	(i)	115,566.	11,135.	3,810.	11,676.	20,774.	162,961.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(37) KEVIN PNACEK VP - ADMISSIONS/ASST DIR ADMISSIONS	(i)	123,283.	10,333.	6,999.	12,583.	25,115.	178,313.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(38) LAURA TREANOR VP - ACADEMICS/ASSOC VP ACADEMICS	(i)	130,431.	12,790.	23,155.	13,298.	21,918.	201,592.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(i)								
(ii)								
(i)								
(ii)								
(i)								
(ii)								
(i)								
(ii)								
(i)								
(ii)								
(i)								
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(i)								
(ii)								
(i)								
(ii)								
(i)								
(ii)								
(i)								
(ii)								

Part III Supplemental Information

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

SUCH, THE BENEFIT HAS BEEN EXCLUDED FROM TAXABLE WAGES AS PROVIDED FOR IN THE INTERNAL REVENUE CODE.

JANIE STEWART, V.P. OF CAREER SERVICES FOR BAKER OF FLINT, AND F.JAMES CUMMINS, CHAIRPERSON & SECRETARY, BOTH RENT A HOUSE AT FAIR MARKET VALUE. NO ADDITIONAL TAXABLE FRINGE BENEFITS ARE INCLUDED, SO NO ADDITIONAL COMPENSATION HAS BEEN REPORTED AS A RESULT OF THE RENTAL.

PART 1, LINE 1A - GROSS-UP PAYMENTS

STEVE PETERSON, V.P. ADMISSIONS FOR BAKER OF ALLEN PARK, RECEIVED A TAXABLE GROSS UP OF \$5,459 FOR VEHICLE FRINGE BENEFITS.

LAURA TREANOR, V.P. ACADEMIC FOR BAKER OF CLINTON TWP, RECEIVED A TAXABLE GROSS UP OF \$21,306 FOR FRINGE BENEFITS.

JODI CUNEAZ, V.P. ADMISSIONS FOR BAKER OF FLINT, RECEIVED A TAXABLE GROSS UP OF \$3,381 FOR VEHICLE FRINGE BENEFITS.

MICHAEL KONOPACKE, V.P. ADMISSIONS FOR BAKER OF OWOSSO, RECEIVED A

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.

TAXABLE GROSS UP OF \$767 FOR VEHICLE FRINGE BENEFITS.

F. JAMES CUMMINS, CHAIRMAN FOR BAKER COLLEGE PROFESSIONAL SERVICES,

RECEIVED A TAXABLE GROSS UP OF \$38,483 FOR FRINGE BENEFITS.

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
CHAD BANNAN	SON OF DENISE BANNA	81,293.	COMPENSATIO		X
RICHARD CUMMINS	SON OF JIM CUMMINS,	14,105.	COMPENSATIO		X
CHRISTINA CUMMINS	DAUGHTER-IN-LAW OF	51,277.	COMPENSATIO		X
CHELSEA LANGEN	DAUGHTER OF JILL LA	17,113.	COMPENSATIO		X

Part V Supplemental Information

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

SCH L, PART III, GRANTS OR ASSISTANCE BENEFITTING INTERESTED PERSONS:

(A) NAME OF PERSON: SEE PART V

(C) AMOUNT OF GRANT \$ 5,750.

(D) TYPE OF ASSISTANCE: BAKER COLLEGE FAMILY SCHOLARSHIP

(E) PURPOSE OF ASSISTANCE: EDUCATION

(A) NAME OF PERSON: SEE PART V

(C) AMOUNT OF GRANT \$ 4,880.

(D) TYPE OF ASSISTANCE: BAKER COLLEGE EMPLOYEE SCHOLARSHIP

(E) PURPOSE OF ASSISTANCE: EDUCATION

(A) NAME OF PERSON: SEE PART V

(C) AMOUNT OF GRANT \$ 4,500.

(D) TYPE OF ASSISTANCE: BAKER COLLEGE EMPLOYEE SCHOLARSHIP

(E) PURPOSE OF ASSISTANCE: EDUCATION

(A) NAME OF PERSON: SEE PART V

(C) AMOUNT OF GRANT \$ 1,000.

(D) TYPE OF ASSISTANCE: BAKER COLLEGE FAMILY SCHOLARSHIP

(E) PURPOSE OF ASSISTANCE: EDUCATION

Part V Supplemental Information

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: CHAD BANNAN

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

SON OF DENISE BANNAN, VP ACADEMICS

(D) DESCRIPTION OF TRANSACTION: COMPENSATION AND BENEFITS

(A) NAME OF PERSON: RICHARD CUMMINS

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

SON OF JIM CUMMINS, BOARD OF REGENTS CHAIRMAN

(D) DESCRIPTION OF TRANSACTION: COMPENSATION

(A) NAME OF PERSON: CHRISTINA CUMMINS

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

DAUGHTER-IN-LAW OF JIM CUMMINS, BOARD OF REGENTS CHAIRMAN

(D) DESCRIPTION OF TRANSACTION: COMPENSATION AND EMPLOYEE BENEFITS

(A) NAME OF PERSON: CHELSEA LANGEN

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

DAUGHTER OF JILL LANGEN, PRESIDENT ONLINE SERVICES

(D) DESCRIPTION OF TRANSACTION: COMPENSATION

SCHEDULE L, PART III, COLUMN A - NAME OF INTERESTED PERSON

AS PER IRS INSTRUCTIONS FOR FORM 990 SCHEDULE L, SCHOOLS ARE NOT

REQUIRED TO IDENTIFY INTERESTED PERSONS TO WHOM THEY PROVIDED

SCHOLARSHIPS, FELLOWSHIPS AND SIMILAR FINANCIAL ASSISTANCE. THEREFORE,

COLUMNS (A) AND (B) HAVE BEEN LEFT BLANK FOR THESE LINES.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No 1545-0047

2016

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ 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.

Name of the organization

BAKER COLLEGE GROUP RETURN

Employer identification number

83-0686168

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				
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	X	1,772	39,127.	COST
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (<u>AUTO EQUIPMEN</u>)	X	3	75,000.	FMV
26 Other ▶ (<u>FRANCHISE FEE</u>)	X	1	27,500.	COST
27 Other ▶ (<u>CLASSROOM SUP</u>)	X	78	11,253.	FMV
28 Other ▶ (<u>TOOL EQUIPMEN</u>)	X	1	6,000.	FMV

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

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 isn't required to be used for exempt purposes for the entire holding period?

	Yes	No
30a		X
31	X	
32a		X
33		

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

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

Schedule M (Form 990) (2016)

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.

OMB No 1545-0047

2016

Open to Public
Inspection

Name of the organization

BAKER COLLEGE GROUP RETURN

Employer identification number

83-0686168

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

CHALLENGING AND REWARDING CAREERS.

FORM 990, PART VI, SECTION A, LINE 6:

**PURSUANT TO THE ORGANIZATION'S GOVERNING DOCUMENTS AND THE MICHIGAN
NON-PROFIT CORPORATION ACT, BAKER COLLEGE IS THE SOLE STOCKHOLDER OF THE
SUBORDINATE ORGANIZATIONS.**

FORM 990, PART VI, SECTION A, LINE 7A:

**PURSUANT TO THE ORGANIZATION'S GOVERNING DOCUMENTS, THE BOARD OF REGENTS IS
APPOINTED BY THE SOLE STOCKHOLDER, BAKER COLLEGE.**

FORM 990, PART VI, SECTION B, LINE 11B:

**AN APPOINTED COMMITTEE, APPROVED BY THE BOARD OF
REGENTS/TRUSTEES/DIRECTORS, CONSISTING OF A BOARD MEMBER, TREASURER AND
PROFESSIONAL SERVICE PRESIDENT REVIEW THE FORM 990. THE APPOINTED
COMMITTEE IS PROVIDED A DRAFT OF THE RETURN COMPLETED BY THE PAID TAX
RETURN PREPARERS. SUBSEQUENT TO THE APPOINTED COMMITTEE'S REVIEW AND
RECOMMENDATIONS, THE FINAL COPY IS MADE AVAILABLE TO THE FULL BOARD OF
REGENTS/TRUSTEES/DIRECTORS, EITHER ELECTRONICALLY OR BY MAIL, PRIOR TO THE
FILING OF THE FORM 990 WITH THE IRS.**

FORM 990, PART VI, SECTION B, LINE 12C:

**THE CONFLICTS OF INTEREST POLICY COVERS THE OFFICERS, DIRECTORS, TRUSTEES,
AND KEY EMPLOYEES OF THE COLLEGE. THESE INDIVIDUALS HAVE A DUTY TO
DISCLOSE ANY ACTUAL OR POSSIBLE CONFLICTS OF INTEREST TO THE CORPORATE**

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

Schedule O (Form 990 or 990-EZ) (2016)

Name of the organization

BAKER COLLEGE GROUP RETURN

Employer identification number

83-0686168

CONTROL OFFICE. AFTER DISCLOSURE OF THE CONFLICT, THE CORPORATE CONTROL OFFICE SHALL DETERMINE WHETHER A FINANCIAL INTEREST EXISTS.

THE SYSTEM FOLLOWS WRITTEN PROCEDURES FOR ADDRESSING DISCLOSED CONFLICTS OF INTEREST. THE CORPORATE CONTROL OFFICE WILL REVIEW THE FACTS AND CIRCUMSTANCES AND DETERMINE WHETHER THE TRANSACTION OR ARRANGEMENT IS IN THE COLLEGE'S BEST INTEREST, FOR ITS OWN BENEFIT, AND FAIR AND REASONABLE TO THE COLLEGE. THE CORPORATE CONTROL OFFICE SHALL MAKE ITS DECISION AS TO WHETHER TO ENTER INTO THE TRANSACTION OR ARRANGEMENT IN CONFORMITY WITH SUCH DETERMINATION.

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION FOR THE PRESIDENT, WHO IS THE TOP MANAGEMENT OFFICIAL, IS REVIEWED AND APPROVED EVERY YEAR IN MAY BY EACH SUBORDINATE ORGANIZATION'S GOVERNING BODY. THIS REVIEW PROCESS OCCURS ANNUALLY, AND THE COLLEGE USES COMPENSATION DATA PROVIDED BY THE COLLEGE OF UNIVERSITY PROFESSIONAL ASSOCIATION "CUPA" AND OTHER COLLEGES' FORMS 990 FOR SIMILARLY QUALIFIED PERSONS FUNCTIONING IN COMPARABLE POSITIONS. PERIODICALLY, AN INDEPENDENT CONSULTANT SURVEYED OTHER SIMILAR EDUCATIONAL INSTITUTIONS TO COMPARE THE PRESIDENT'S COMPENSATION. WRITTEN MINUTES ARE MAINTAINED THAT INCLUDE THE DOCUMENTATION WITH RESPECT TO THE DELIBERATIONS AND DECISIONS OF THE COMPENSATION FOR THE PRESIDENT.

A COMPENSATION REVIEW IS PERFORMED EVERY YEAR IN MAY/JUNE FOR THE OFFICERS AND KEY EMPLOYEES IDENTIFIED IN PART VII OF THE FORM 990. THIS REVIEW IS PERFORMED ANNUALLY BY THE PROFESSIONAL SERVICE PRESIDENT AND THE COMPARABILITY DATA IS PREPARED AND REVIEWED BY PROFESSIONAL SERVICE PRESIDENT, TREASURER, SUBORDINATE ORGANIZATION PRESIDENT, AND/OR A MEMBER

Name of the organization

BAKER COLLEGE GROUP RETURN

Employer identification number

83-0686168

OF THE BOARD OF REGENTS. PERIODICALLY, AN INDEPENDENT CONSULTANT WILL SURVEY OTHER SIMILAR EDUCATIONAL INSTITUTIONS TO COMPARE THE OFFICER COMPENSATION. THE REPORT IS PRESENTED TO THE GOVERNING BODY FOR REVIEW AND APPROVAL. WRITTEN MINUTES ARE MAINTAINED THAT INCLUDE THE DOCUMENTATION WITH RESPECT TO THE DELIBERATIONS AND DECISIONS OF THE COMPENSATION FOR THE OFFICERS AND KEY EMPLOYEES.

FORM 990, PART VI, SECTION C, LINE 19:

FINANCIAL STATEMENTS, GOVERNING DOCUMENTS, AND CONFLICT OF INTEREST POLICIES ARE NOT REQUIRED DISCLOSURES PURSUANT TO INTERNAL REVENUE CODE (IRC) SECTION 6104. THESE DOCUMENTS ARE NOT AVAILABLE TO THE PUBLIC AT THIS TIME.

FORM 990, PART VII SECT A, LINE 1A, COL (D)

MAYNARD THOMPSON, BOARD OF REGENTS, RECEIVES COMPENSATION FOR PROGRAM COORDINATION AT THE COLLEGE. THE COMPENSATION IS NOT RELATED TO HIS ROLE AS A MEMBER OF THE BOARD OF REGENTS.

POLLY BASHORE, BOARD OF REGENTS, RECEIVES COMPENSATION FOR PART-TIME POSITION ON FACULTY AT THE COLLEGE. THE COMPENSATION IS NOT RELATED TO HER ROLE AS A MEMBER OF THE BOARD OF REGENTS.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

PRIOR YEAR UNCONSOLIDATED NET ASSETS	307,420,459.
DIVIDEND INCOME	1,178.
RETIREMENT MEDICAL FUND ADJUSTMENT - PY	120,602.
RETIREMENT MEDICAL FUND ADJUSTMENT - CY	527,446.

Name of the organization

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PALNET FUND BALANCE YEAR-END ADJUSTMENT	6,997.
ROUNDING	23.
TOTAL TO FORM 990, PART XI, LINE 9	308,076,705.

FORM 990, PART XII, LINE 2C:

THE PROCESS FOR OVERSEEING THE AUDIT HAS NOT CHANGED FROM PRIOR YEAR.

FORM 990, PART XII, LINE 3A

AS REQUIRED BY THE U.S. OFFICE OF MANAGEMENT AND BUDGET CIRCULAR A-133, AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS, IN 2017 BAKER COLLEGE AND SUBORDINATE ORGANIZATIONS RECEIVED AN AUDIT FOR THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED AUGUST 31, 2017, IN ACCORDANCE WITH THE SINGLE AUDIT ACT.

OTHER INFORMATION

THIS IS THE INITIAL YEAR FOR THE GROUP FILING FOR BAKER COLLEGE AND ITS SUBORDINATE ORGANIZATIONS. THIS RETURN INCLUDES ALL OF THE INFORMATION FROM THE FOLLOWING ENTITIES WHO, IN PRIOR YEARS, FILED THEIR OWN FORM 990. ALL OF THE SUBORDINATE ENTITIES ARE 501(C) 3 ORGANIZATIONS.

BAKER COLLEGE - 38-1948719

BAKER COLLEGE PROFESSIONAL SERVICES, INC. - 38-3043861

BAKER OF FLINT - 38-0321740

BAKER OF JACKSON - 38-3148566

BAKER OF MUSKEGON - 38-1895805

BAKER OF OWOSSO - 38-2805044

BAKER OF PORT HURON - 38-2901703

Name of the organization

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BAKER ONLINE - 38-3177823

BAKER OF AUBURN HILLS - 38-3474279

BAKER OF ALLEN PARK - 74-3075712

BAKER OF CADILLAC - 38-3333920

BAKER OF CLINTON TOWNSHIP - 38-3474281

Multiple horizontal lines for additional entries.

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		X
1b		X
1c	X	
1d	X	
1e	X	
1f		X
1g		X
1h		X
1i	X	
1j		X
1k		X
1l	X	
1m		X
1n	X	
1o	X	
1p	X	
1q	X	
1r	X	
1s	X	

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)				
(2)				
(3)				
(4)				
(5)				
(6)				

