

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
▶ Do not enter social security numbers on this form as it may be made public
▶ Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047
2017
Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 09-01-2017, and ending 08-31-2018

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

C Name of organization
BAKER COLLEGE GROUP RETURN

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite
1050 W BRISTOL RD

City or town, state or province, country, and ZIP or foreign postal code
FLINT, MI 485075516

D Employer identification number
83-0686168

E Telephone number
(810) 766-2235

G Gross receipts \$ 147,171,731

F Name and address of principal officer
BART DAIG
1050 W BRISTOL RD
FLINT, MI 485075516

H(a) Is this a group return for subordinates? Yes No

H(b) Are all subordinates included? Yes No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶ 6294

I Tax-exempt status 501(c)(3) 501(c) () ◀ (insert no) 4947(a)(1) or 527

J Website: ▶ WWW.BAKER.EDU

K Form of organization Corporation Trust Association Other ▶

L Year of formation 1986

M State of legal domicile MI

Part I Summary

1 Briefly describe the organization's mission or most significant activities
PROVIDE QUALITY HIGHER EDUCATION AND TRAINING WHICH ENABLES GRADUATES TO BE SUCCESSFUL THROUGHOUT CHALLENGING AND REWARDING CAREERS

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	101
4 Number of independent voting members of the governing body (Part VI, line 1b)	68
5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	3,608
6 Total number of volunteers (estimate if necessary)	78
7a Total unrelated business revenue from Part VIII, column (C), line 12	0
7b Net unrelated business taxable income from Form 990-T, line 34	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	8,595,241	9,135,850
9 Program service revenue (Part VIII, line 2g)	150,377,206	102,350,153
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	429,957	-5,035,994
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	976,783	898,347
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	160,379,187	107,348,356
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	16,099,286	9,226,354
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	96,021,038	76,388,060
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	67,135,825	55,793,486
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	179,256,149	141,407,900
19 Revenue less expenses Subtract line 18 from line 12	-18,876,962	-34,059,544

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	325,863,762	289,305,468
21 Total liabilities (Part X, line 26)	34,646,446	29,884,619
22 Net assets or fund balances Subtract line 21 from line 20	291,217,316	259,420,849

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: _____ Date: 2019-06-05

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 JEFFREY E HERT CPA	Date	Check <input type="checkbox"/> if self-employed	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	

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 \$ 117,272,079 including grants of \$ 9,226,354) (Revenue \$ 102,816,100)
See Additional Data

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 ▶ 117,272,079

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	Yes	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		No
6 Did the organization maintain any donor advised funds or any similar funds or accounts 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>		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		No
9 Did the organization report an amount in Part X, line 21 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>		No
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>	Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		No
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>	Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	Yes	
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, 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>		No
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>		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No

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>		No
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>	Yes	
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>	Yes	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
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>		No
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		No
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	Yes	
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>		No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	Yes	
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		No
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	Yes	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		No
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		No
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	Yes	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
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>		No
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited transactions, charitable contributions, and organizational details.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (101), 1b (68), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17, 18, 19, 20.

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	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d	8,793,927			
	e Government grants (contributions)	1e	285,052			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	56,871			
	g Noncash contributions included in lines 1a-1f \$ _____		31,696			
	h Total. Add lines 1a-1f		9,135,850			
Program Service Revenue		Business Code				
	2a TUITION AND FEES	900099	99,202,876	99,202,876		
	b DORM AND HOUSING	721000	2,375,785	2,375,785		
	c BOOKSTORE INCOME	451211	393,972	393,972		
	d ADMINISTRATIVE FEE AND INCOME	900099	255,181	255,181		
	e FOOD SERVICE	722100	122,339	122,339		
	f All other program service revenue					
g Total. Add lines 2a-2f		102,350,153				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,961,838		1,961,838	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		477,815				
		b Less rental expenses	54,973			
		c Rental income or (loss)	422,842			
	d Net rental income or (loss)		422,842		422,842	
	7a Gross amount from sales of assets other than inventory	(i) Securities	21,104,148	11,666,422		
		b Less cost or other basis and sales expenses	20,969,259	18,799,143		
		c Gain or (loss)	134,889	-7,132,721		
		d Net gain or (loss)		-6,997,832		-6,997,832
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
	b Less direct expenses	b				
	c Net income or (loss) from fundraising events					
9a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses	b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a					
b Less cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	Business Code					
11a MISCELLANEOUS INCOME	900099	434,480	434,480			
b FOOD AND SOUVENIR STORE	453220	31,467	31,467			
c FOOD SERVICE AND VENDING INCOME	722210	9,558			9,558	
d All other revenue						
e Total. Add lines 11a-11d		475,505				
12 Total revenue. See Instructions		107,348,356	102,816,100	0	-4,603,594	

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	41,450	41,450		
2 Grants and other assistance to domestic individuals See Part IV, line 22	9,184,904	9,184,904		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	4,539,454	2,501,735	2,037,719	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	287,121	226,778	60,343	
7 Other salaries and wages	55,103,134	49,663,093	5,440,041	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	3,145,366	2,636,668	508,698	
9 Other employee benefits	8,597,185	7,529,399	1,067,786	
10 Payroll taxes	4,715,800	3,937,073	778,727	
11 Fees for services (non-employees)				
a Management				
b Legal	227,710		227,710	
c Accounting	473,182		473,182	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	200,083		200,083	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	4,988,707	2,516,493	2,472,214	
12 Advertising and promotion	10,634,308	10,329,305	305,003	
13 Office expenses	4,201,897	2,969,024	1,232,873	
14 Information technology	7,023,267	6,087,465	935,802	
15 Royalties				
16 Occupancy	4,100,573	3,220,177	880,396	
17 Travel	548,476	264,767	283,709	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,128,211	943,638	184,573	
20 Interest	53		53	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	16,398,871	10,033,000	6,365,871	
23 Insurance	964,837	916,595	48,242	
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	2,415,260	2,415,260		
b LIBRARY EXPENSE	1,021,881	1,021,881		
c COS - FOOD SERVICES	399,264	390,016	9,248	
d DUES AND MEMBERSHIPS	373,376	11,059	362,317	
e All other expenses	693,530	432,299	261,231	
25 Total functional expenses. Add lines 1 through 24e	141,407,900	117,272,079	24,135,821	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 <input type="checkbox"/> 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 IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	7,104	1	6,040
	2 Savings and temporary cash investments	50,125,017	2	37,962,465
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	1,827,622	4	2,063,679
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net	70,700	7	47,900
	8 Inventories for sale or use	29,195	8	58,691
	9 Prepaid expenses and deferred charges	966,895	9	1,166,872
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	344,143,991		
	b Less accumulated depreciation	183,891,559		
	11 Investments—publicly traded securities	59,767,436	11	62,097,136
	12 Investments—other securities See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets	162,468	14	134,968
	15 Other assets See Part IV, line 11	18,604,990	15	25,515,285
16 Total assets. Add lines 1 through 15 (must equal line 34)	325,863,762	16	289,305,468	
Liabilities	17 Accounts payable and accrued expenses	12,901,590	17	10,053,461
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	21,744,856	25	19,831,158
	26 Total liabilities. Add lines 17 through 25	34,646,446	26	29,884,619
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets	286,901,490	27	255,561,110
	28 Temporarily restricted net assets	2,112,267	28	1,702,289
	29 Permanently restricted net assets	2,203,559	29	2,157,450
	30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	291,217,316	33	259,420,849
	34 Total liabilities and net assets/fund balances	325,863,762	34	289,305,468

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	107,348,356
2	Total expenses (must equal Part IX, column (A), line 25)	2	141,407,900
3	Revenue less expenses Subtract line 2 from line 1	3	-34,059,544
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	291,217,316
5	Net unrealized gains (losses) on investments	5	627,885
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	1,635,192
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	259,420,849

Part XII Financial Statements and Reporting

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

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

Additional Data

Software ID:

Software Version:

EIN: 83-0686168

Name: BAKER COLLEGE GROUP RETURN

Form 990 (2017)

Form 990, Part III, Line 4a:

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 2017-18 FISCAL YEAR, BAKER COLLEGE HAD A TOTAL OF 33,998 STUDENTS WITH A TOTAL OF 247,959 CREDIT HOURS AWARDED \$9,184,904 IN SCHOLARSHIPS TO 6,310 STUDENTS

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ROBERT BADGLEY BOARD OF REGENTS	1 00	X						0	0	0
KRISTINE BARANN PRESIDENT - ALLEN PARK	40 00	X		X				185,167	0	47,526
POLLY BASHORE BOARD OF REGENTS, PT FACULTY	2 00	X						3,060	0	0
RICHARD BATCHELOR TRUSTEE/BOARD OF REGENTS	2 00	X						0	0	0
CHERYL BERGMAN BOARD OF REGENTS	1 00	X						0	0	0
MIKE BLANCHARD TRUSTEE/BOARD OF REGENTS	2 00	X						0	0	0
LYNNETTE BLOOMBERG BOARD OF REGENTS	1 00	X						0	0	0
NANCY BOWMAN BOARD OF REGENTS	1 00	X						0	0	0
CATHERINE BRECHTELSBAUER BOARD OF REGENTS	1 00	X						0	0	0
JACKIE BUCHANAN BOARD OF REGENTS	1 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
DAN CASEY BOARD OF REGENTS	2 00	X						0	0	0
SUZANNE COATES BOARD OF REGENTS	2 00	X						0	0	0
OLLIE COGGIN III PRESIDENT - MUSKEGON	40 00	X		X				167,788	0	39,071
F JAMES CUMMINS BOARD OF REGENTS/CHAIRMAN/SECRETARY/TRUSTEE	20 00	X		X				216,247	0	29,601
BART DAIG BOARD OF REGENTS/PRESIDENT/TRUSTEE	2 00	X		X				291,036	0	111,448
MELANIE DAVIS BOARD OF REGENTS	2 00	X						0	0	0
JUSTIN DRAEGER TRUSTEE	1 00	X						0	0	0
SUSAN EBELING TRUSTEE/BOARD OF REGENTS	1 00	X						0	0	0
ROBERT FARRELL JR BOARD OF REGENTS	2 00	X						0	0	0
THOMAS FISHER BOARD OF REGENTS	1 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MELANY GAVULIC BOARD OF REGENTS	1 00	X						0	0	0
BEN GLARDON BOARD OF REGENTS	1 00	X						0	0	0
CHAD GRANT BOARD OF REGENTS	1 00	X						0	0	0
MICHAEL HAMNER BOARD OF REGENTS	1 00	X						0	0	0
WENDY HEMINGWAY PRESIDENT - FLINT	40 00	X		X				209,604	0	50,348
KIP HORVATH BOARD OF REGENTS	1 00	X						0	0	0
DOUGLAS HOWELL BOARD OF REGENTS	1 00	X						0	0	0
ROBERT JEWELL BOARD OF REGENTS	1 00	X						0	0	0
RONALD JUSTICE BOARD OF REGENTS	1 00	X						0	0	0
PETER KARSTEN PRESIDENT - AUBURN HILLS	40 00	X		X				202,119	0	49,539

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MOLLY KASER BOARD OF REGENTS	1 00	X						0	0	0
PATRICIA KAUFMAN PRESIDENT - CLINTON/PORT HURON	40 00	X		X				212,734	0	48,298
WILLIAM KERR BOARD OF REGENTS	1 00	X						0	0	0
LINDA KIMBEL BOARD OF REGENTS	1 00	X						0	0	0
THOMAS KIMBLE BOARD OF REGENTS	1 00	X						0	0	0
JILL LANGEN PRESIDENT - ONLINE	40 00	X		X				217,623	0	51,048
BRIAN LONG BOARD OF REGENTS	1 00	X						0	0	0
JOHN MACLEOD BOARD OF REGENTS	1 00	X						0	0	0
KIM MAGUIRE BOARD OF REGENTS	1 00	X						0	0	0
AARON MAIKE PRESIDENT - MUSKEGON	40 00	X		X				195,613	0	48,713

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
WILLIAM ANTHONY MASON BOARD OF REGENTS/TRUSTEE	2 00	X						0	0	0
SCOTT MCKELVEY BOARD OF REGENTS	1 00	X						0	0	0
LAWRENCE MOON BOARD OF REGENTS	1 00	X						0	0	0
DAVID MUTCH BOARD OF REGENTS	1 00	X						0	0	0
ANGELA NADELL BOARD OF REGENTS	1 00	X						0	0	0
SANDY PETYKIEWICA BOARD OF REGENTS/TRUSTEE	2 00 1 00	X						0	0	0
RHONDA POWELL BOARD OF REGENTS	2 00	X						0	0	0
R DOUGLAS PRETTY FORMER BOARD OF REGENTS/TRUSTEE	2 00 1 00	X						0	0	0
ROY ROSE BOARD OF REGENTS/TRUSTEE	3 00 1 00	X						0	0	0
IRA RUTHERFORD BOARD OF REGENTS	1 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
STEVEN SAUTER BOARD OF REGENTS	1 00	X						0	0	0
PAUL SCHLUCKEBIER BOARD OF REGENTS	1 00	X						0	0	0
DONNA SCHMIDT BOARD OF REGENTS	1 00	X						0	0	0
KATHLEEN SCHWARTZ BOARD OF REGENTS	1 00	X						0	0	0
JOSEPH SERRA BOARD OF REGENTS	1 00	X						0	0	0
JOANNE SHAW BOARD OF REGENTS	1 00	X						0	0	0
AARON SHIRLEY BOARD OF REGENTS	1 00	X						0	0	0
STEVEN SIMPSON PRESIDENT - JACKSON & ALLEN PARK	40 00	X		X				174,930	0	43,758
MARY SLINGERLAND BOARD OF REGENTS	1 00	X						0	0	0
KELLY SMITH PRESIDENT - CADILLAC	40 00	X		X				146,652	0	27,367

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

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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
BARBARA SMITH BOARD OF REGENTS	1 00	X						0	0	0
JR TAYLOR BOARD OF REGENTS	1 00	X						0	0	0
JIM TEETS BOARD OF REGENTS	1 00	X						0	0	0
BC THOMPSON BOARD OF REGENTS/TRUSTEE	2 00	X						0	0	0
MAYNARD THOMPSON BOARD OF REGENTS/PROGRAM COORD	1 00 28 00	X						54,507	0	6,090
PAUL TRAUB BOARD OF REGENTS	1 00	X						0	0	0
MATT VAN EPPS BOARD OF REGENTS	1 00	X						0	0	0
GREGORY VIENER BOARD OF REGENTS	1 00	X						0	0	0
ALAN WISE BOARD OF REGENTS/TRUSTEE	2 00	X						0	0	0
ANTHONY YOUNG BOARD OF REGENTS	1 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
JENNIFER MORGAN BOARD OF REGENTS	2 00	X						0	0	0
TOM BRISSE BOARD OF REGENTS	2 00	X						0	0	0
KEN LESLIE BOARD OF REGENTS	1 00	X						0	0	0
ANDREW MCCANN BOARD OF REGENTS	1 00	X						0	0	0
WENDY CLOW BOARD OF REGENTS	1 00	X						0	0	0
DENISE BANNAN PROVOST	40 00			X				263,122	0	49,083
KAREN BRATUS VP ACADEMIC AFFAIRS	40 00			X				121,765	0	42,454
DEANNA BURT VP ACADEMICS	40 00			X				113,736	0	39,807
SUSAN CATHCART VP ACADEMICS	40 00			X				125,893	0	22,688
DANA CLARK SECRETARY/VP HR	40 00			X				171,240	0	47,536

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
CHARLES GURDEN VP ADMISSIONS	40 00			X				138,660	0	25,868
LISA HARVENER VP STUDENT SERVICES	40 00			X				119,230	0	22,882
AURORA LYNNE HIGHAM VP FINANCE	40 00			X				126,600	0	42,733
RANDY HILL VP ACADEMIC AFFAIRS	1 00 40 00			X				91,425	0	37,957
LINDA KATRINIC VP - FIN SERV	40 00			X				171,382	0	44,486
YVONNE LANGLEY VP - CAREER SERVICES	40 00			X				78,550	0	37,196
GERALD MCCARTY VP - STUDENT SERVICES	40 00			X				122,408	0	40,096
MICHAEL MOORE TREASURER/CONTROLLER	50 00 1 00			X				145,115	0	43,440
JACQUELINE SPICER COO	40 00			X				240,839	0	78,139
MARK HEATON ADMISSIONS SPECIALIST	40 00					X		131,126	0	43,424

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
LESLEY MORGAN DEAN	40 00					X		139,250	0	25,394
JOHN VINTON DEAN	40 00					X		142,840	0	41,082
RICHARD BUSH DEAN	40 00					X		140,690	0	38,005
CLEAMON MOORER DEAN	40 00					X		138,633	0	42,299
MARSHA ADAMKIEWICZ FORMER VP FINANCE/DIR OF BUDGETS	40 00						X	130,168	0	42,902
MANIFA DENNISON FORMER VP FINANCE	40 00						X	146,314	0	32,252
CAROL DOWSETT FORMER VP ACADEMICS/DEAN	40 00						X	132,928	0	38,762
KATHY JACOBSON FORMER VP ADMISSIONS	40 00						X	104,731	0	12,419
MICHAEL KONOPACKE FORMER VP - ADMISSIONS	40 00						X	122,845	0	40,092
ANNETTE LOOSER FORMER VP - ADMISSIONS	40 00						X	175,189	0	30,062

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
BRUCE LUNDEEN FORMER VP - ADMISSIONS	40 00						X	316,353	0	17,233
JAMES MARTIN FORMER VP - FINANCE	40 00						X	105,691	0	12,784
STEVEN PETERSON FORMER VP - ADMISSIONS	40 00						X	151,022	0	29,123
KEVIN PNACEK FORMER VP - ADMISSIONS/ASST DIR ADMISSIONS	40 00						X	137,878	0	43,780
JANIE STEWART FORMER VP - CAREER SERVICES	40 00						X	101,618	0	18,278
LAURA TREANOR FORMER VP - ACADEMICS/ASSOC VP ACADEMICS	40 00						X	100,982	0	9,565
JULIA TEAHEN FORMER - PRESIDENT	40 00						X	112,900	0	42,527

TY 2017 Affiliate Listing

Name: BAKER COLLEGE GROUP RETURN

EIN: 83-0686168

TY 2017 Affiliate Listing

Name	Address	EIN	Name control
BAKER COLLEGE	1050 W BRISTOL RD FLINT, MI 48507	38-1948719	BAKE
BAKER OF ALLEN PARK	1050 W BRISTOL RD FLINT, MI 48507	74-3075712	BAKE
BAKER OF AUBURN HILLS	1050 W BRISTOL RD FLINT, MI 48507	38-3474279	BAKE
BAKER COLLEGE PROFESSIONAL SERVICES	1050 W BRISTOL RD FLINT, MI 48507	38-3043861	BAKE
BAKER ONLINE	1050 W BRISTOL RD FLINT, MI 48507	38-3177823	BAKE
BAKER OF CADILLAC	1050 W BRISTOL RD FLINT, MI 48507	38-3333920	BAKE
BAKER OF CLINTON TOWNSHIP	1050 W BRISTOL RD FLINT, MI 48507	38-3474281	BAKE
BAKER OF FLINT	1050 W BRISTOL RD FLINT, MI 48507	38-0321740	BAKE
BAKER OF JACKSON	1050 W BRISTOL RD FLINT, MI 48507	38-3148566	BAKE
BAKER OF MUSKEGON	1050 W BRISTOL RD FLINT, MI 48507	38-1895805	BAKE
BAKER OF OWOSSO	1050 W BRISTOL RD FLINT, MI 48507	38-2805044	BAKE
BAKER OF PORT HURON	1050 W BRISTOL RD FLINT, MI 48507	38-2901703	BAKE

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule A (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 Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ))
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9 An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III)
- 11 An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
 - f Enter the number of supported organizations _____

g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)

(Complete only if you checked the box on line 5, 7, 8, or 9 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant")						
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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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**

Section C. Computation of Public Support Percentage

14	Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	
15	Public support percentage for 2016 Schedule A, Part II, line 14	15	

- 16a 33 1/3% support test—2017.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ►
- b 33 1/3% support test—2016.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ►
- 17a 10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ►
- b 10%-facts-and-circumstances test—2016.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ►
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ►

Part 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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 2017 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2016 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from 2016 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2017. 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—2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ►

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of 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? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
	5a		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	5b		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (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? If "Yes," provide detail in Part VI .		
	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
	10a		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
	10b		

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?		
b	A family member of a person described in (a) above?		
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>		

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>		
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>		

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>		

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?		
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>		
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>		

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.		
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>		
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>		
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>		
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>		

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

- 7** Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

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 2017 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-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013.			
c From 2014.			
d From 2015.			
e From 2016.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2017 from Section D, line 7			
\$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
7 Excess distributions carryover to 2018. Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2013.			
b Excess from 2014.			
c Excess from 2015.			
d Excess from 2016.			
e Excess from 2017.			

Additional Data

Software ID:

Software Version:

EIN: 83-0686168

Name: BAKER COLLEGE GROUP RETURN

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

Facts And Circumstances Test

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
2017
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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e g , recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Year	
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenue included on Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

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

- 3** Using the organization's 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
- | | Amount |
|--|--------|
| c Beginning balance | |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" 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	3,733,569	3,534,590			
b Contributions					
c Net investment earnings, gains, and losses	244,820	254,975			
d Grants or scholarships	118,461	55,996			
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	3,859,928	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 ▶ 0 %
 - b** Permanent endowment ▶ 57 090 %
 - c** Temporarily restricted endowment ▶ 42 910 %
- 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
- | | Yes | No |
|--|---------------|----|
| (i) unrelated organizations | 3a(i) | No |
| (ii) related organizations | 3a(ii) | No |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" 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		25,585,170		25,585,170
b Buildings		289,697,589	159,846,402	129,851,187
c Leasehold improvements				
d Equipment		26,805,632	24,045,157	2,760,475
e Other		2,055,600		2,055,600
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				160,252,432

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. (Column (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. (Column (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	25,588,407
(2) ACCOUNT RECEIVABLE - FUTURE	-73,122
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15.)	25,515,285

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.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
RETIREE MEDICAL OBLIGATION	19,348,513
SCHOLARSHIPS PAYABLE	482,645
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.)	19,831,158

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

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 83-0686168

Name: BAKER COLLEGE GROUP RETURN

Supplemental Information

Return Reference	Explanation
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

Supplemental Information

Return Reference	Explanation
PART X, LINE 2	THE COLLEGE HAS EVALUATED ITS INCOME TAX FILING POSITIONS FOR FISCAL 2014 THROUGH 2018, THE YEARS WHICH REMAIN SUBJECT TO EXAMINATION AS OF AUGUST 31, 2018. 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 CREDITS CLAIMED OR EXPECTED TO BE CLAIMED) TO SIGNIFICANTLY CHANGE IN THE NEXT TWELVE MONTHS. THE COLLEGE DOES NOT HAVE ANY AMOUNTS ACCRUED FOR INTEREST AND PENALTIES RELATED TO UNRECOGNIZED TAX BENEFITS AT AUGUST 31, 2018 OR 2017, AND IS NOT AWARE OF ANY CLAIMS FOR SUCH AMOUNTS BY FEDERAL OR STATE INCOME TAX AUTHORITIES.

SCHEDULE E
(Form 990 or 990-EZ)

Schools

OMB No 1545-0047

2017

Open to Public Inspection

▶ **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.**

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

Department of the Treasury

Name of the organization
BAKER COLLEGE GROUP RETURN

Employer identification number

83-0686168

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	Yes	
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?	Yes	
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.	Yes	
4 Does the organization maintain the following? a Records indicating the racial composition of the student body, faculty, and administrative staff? b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. If you need more space, use Part II.	Yes	
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.		No
6a Does the organization receive any financial aid or assistance from a governmental agency? b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either line 6a or line 6b, explain on Part II.	Yes	No
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	

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

Return Reference	Explanation
SCHEDULE E, PART I, LINE 3	THE 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
SCHEDULE E, PART I, LINE 6	BAKER COLLEGE STUDENTS RECEIVE TITLE IV FUNDS

Schedule I (Form 990)

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

OMB No 1545-0047

2017

Open to Public Inspection

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.

Department of the Treasury Internal Revenue Service

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...
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

Table with 8 columns: (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 noncash assistance, (h) Purpose of grant or assistance. Row 1: (1) MEMORIAL HEALTHCARE FOUNDATION, 38-3036586, 501(C)(3), 12,000, OPERATING SUPPORT.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 1
3 Enter total number of other organizations listed in the line 1 table 0

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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
See Additional Data Table					
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation
PART I, LINE 2	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 BUDGETED EACH YEAR BY THE BAKER COLLEGE CAMPUS THE CAMPUS PRESIDENT(S) DETERMINES WHICH ORGANIZATION BENEFITS FROM A GRANT BASED ON THE COMMUNITY'S NEEDS IF THE GRANT EXCEEDS THE BUDGET, THE BOARD OF REGENTS MUST APPROVE THE FUNDING THESE GRANTS AND ASSISTANCE ARE AWARDED TO OTHER TAX-EXEMPT ORGANIZATIONS TO BE USED IN ANY WAY THE RECIPIENTS SEE FIT TO FURTHER THEIR MISSION AND TAX EXEMPT PURPOSE, THE USE OF THESE FUNDS IS NOT MONITORED BY BAKER COLLEGE

Additional Data

Software ID:

Software Version:

EIN: 83-0686168

Name: BAKER COLLEGE GROUP RETURN

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.

(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	13	34,915			
ADULT TRANSFER SCHOLARSHIP	219	741,907			
ALTERNATIVE EDUCATION SCHOLARSHIP II	44	140,252			
BAKER COLLEGE CAREER SCHOLARSHIP	187	152,214			
BAKER COLLEGE CAREER SCHOLARSHIP	240	232,977			

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.

(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 FAMILY SCHOLARSHIP	90	319,934			
BAKER COLLEGE FL HOUSING SCHOLARSHIP	51	69,500			
BAKER COLLEGE FULL-TIME EMPLOYEE SCHOLARSHIP	46	144,201			
BAKER COLLEGE GRANT	943	945,057			
BAKER COLLEGE MERIT AWARD	351	302,795			

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.

(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 PART-TIME EMPLOYEE SCHOLARSHIP	34	92,964			
BOARD OF REGENTS SCHOLARSHIP	388	1,415,784			
BOARD OF REGENTS SCHOLARSHIP 2	403	1,983,512			
GRAD EMPLOYEE SCHOLARSHIP	13	90,350			
OWOSSO HOUSING SCHOLARSHIP	23	42,500			

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.

(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
KURTZ SCHOLARSHIP	8	20,000			
OTHER W	273	249,863			
TRANSFER SCHOLARSHIP	5	6,375			
KORN SCHOLARSHIP	1	2,500			
FREDERICK BAKER SCHOLARSHIP	68	114,711			

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.

(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
GEORGE HODDY SCHOLARSHIP	3	3,750			
INCREASED CREDIT INCENTIVE	2901	2,066,843			
PORTER SCHOLARSHIP	6	12,000			

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

2017

Open to Public Inspection

Name of the organization
BAKER COLLEGE GROUP RETURN

Employer identification number
83-0686168

Part I Questions Regarding Compensation

	Yes	No								
<p>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</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input checked="" type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input checked="" type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input 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 (e.g., maid, chauffeur, chef)		
<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 (e.g., maid, chauffeur, chef)									
<p>b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</p>	1b Yes									
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</p>	2 Yes									
<p>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</p> <table border="0"> <tr> <td><input type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input checked="" type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input checked="" type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<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				
<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									
<p>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</p> <p>a Receive a severance payment or change-of-control payment?</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III</p>	4a Yes									
	4b Yes									
		4c No								
<p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p> <p>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</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III</p>	5a	No								
	5b	No								
<p>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</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III</p>	6a	No								
	6b	No								
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III</p>	7	No								
<p>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</p>	8	No								
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9									

Part III Supplemental Information

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

Return Reference	Explanation
FORM 990, PART I, LINE 4B	F JAMES CUMMINS PARTICIPATES IN A SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN THROUGH BAKER COLLEGE PROFESSIONAL SERVICES \$161,250 WAS PAID UNDER THE PLAN WITH RESPECT TO THE FISCAL YEAR ENDING AUGUST 31, 2018 BART DAIG PARTICIPATES IN A SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN THROUGH BAKER COLLEGE PROFESSIONAL SERVICES \$60,000 WAS DEFERRED UNDER THE PLAN WITH RESPECT TO THE FISCAL YEAR ENDING AUGUST 31, 2018 JACQUELINE SPICER PARTICIPATES IN A SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN THROUGH BAKER COLLEGE PROFESSIONAL SERVICES \$30,000 WAS DEFERRED UNDER THE PLAN WITH RESPECT TO THE FISCAL YEAR ENDING AUGUST 31, 2018
PART 1, LINE 1A - HOUSING	AARON MAIKE, PRESIDENT OF BAKER OF OWOSSO, WAS FURNISHED HOUSING FROM 9/1/17 TO 10/31/17, FOR THE CONVENIENCE OF THE COLLEGE AND AS A CONDITION OF HIS EMPLOYMENT AS SUCH, THE BENEFIT HAS BEEN EXCLUDED FROM TAXABLE WAGES AS PROVIDED FOR IN THE INTERNAL REVENUE CODE AS OF 11/1/17, HE MOVED TO BECOME PRESIDENT IN MUSKEGON
PART 1, LINE 1A - GROSS-UP PAYMENTS	BRUCE LUNDEEN, V P ADMISSIONS FOR BAKER COLLEGE PROFESSIONAL SERVICES, RECEIVED A TAXABLE GROSS UP OF \$15,859 FOR VEHICLE FRINGE BENEFITS
FORM 990, PART I, LINE 4A	JAMES MARTIN, VP FINANCE FOR BAKER OF AUBURN HILLS RECEIVED SEVERANCE PAY \$55,250 STEVEN PETERSON, VP ADMISSIONS FOR BAKER OF ALLEN PARK RECEIVED SEVERANCE PAY \$58,800 ANNETTE LOOSER, VP ADMISSIONS FOR BAKER OF CLINTON TWP RECEIVED SEVERANCE PAY \$70,898 LAURA TREANOR, VP ACADEMIC FOR BAKER OF CLINTON TWP RECEIVED SEVERANCE PAY \$67,371 KATHY JACOBSON, VP ADMISSIONS FOR BAKER OF MUSKEGON RECEIVED SEVERANCE PAY \$63,320 MANIFA DENNISON, VP FINANCE FOR BAKER OF MUSKEGON RECEIVED SEVERANCE PAY \$62,995 BRUCE LUNDEEN, VP ADMISSIONS FOR BAKER COLLEGE PROFESSIONAL SERVICE RECEIVED SETTLEMENT PAY \$215,000

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees								
(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				
21 JACQUELINE SPICER COO	(i)	223,800	10,250	6,789	52,500	25,639	318,978	0
	(ii)	0	0	0	0	0	0	0
1 MARK HEATON ADMISSIONS SPECIALIST	(i)	122,600	5,750	2,776	12,500	30,924	174,550	0
	(ii)	0	0	0	0	0	0	0
2 LESLEY MORGAN DEAN	(i)	137,270	0	1,980	13,727	11,667	164,644	0
	(ii)	0	0	0	0	0	0	0
3 JOHN VINTON DEAN	(i)	136,660	0	6,180	13,906	27,176	183,922	0
	(ii)	0	0	0	0	0	0	0
4 RICHARD BUSH DEAN	(i)	138,440	0	2,250	13,500	24,505	178,695	0
	(ii)	0	0	0	0	0	0	0
5 CLEAMON MOORER DEAN	(i)	138,333	0	300	13,833	28,466	180,932	0
	(ii)	0	0	0	0	0	0	0
6 MARSHA ADAMKIEWICZ FORMER VP FINANCE/DIR OF BUDGETS	(i)	123,213	6,505	450	12,513	30,389	173,070	0
	(ii)	0	0	0	0	0	0	0
7 MANIFA DENNISON FORMER VP FINANCE	(i)	75,650	6,176	64,488	10,176	22,076	178,566	0
	(ii)	0	0	0	0	0	0	0
8 CAROL DOWSETT FORMER VP ACADEMICS/DEAN	(i)	121,015	5,733	6,180	12,100	26,662	171,690	0
	(ii)	0	0	0	0	0	0	0
9 KATHY JACOBSON FORMER VP ADMISSIONS	(i)	31,030	6,208	67,493	5,650	6,769	117,150	0
	(ii)	0	0	0	0	0	0	0
10 MICHAEL KONOPACKE FORMER VP - ADMISSIONS	(i)	115,875	5,525	1,445	11,588	28,504	162,937	0
	(ii)	0	0	0	0	0	0	0
11 ANNETTE LOOSER FORMER VP - ADMISSIONS	(i)	93,170	6,985	75,034	9,712	20,350	205,251	0
	(ii)	0	0	0	0	0	0	0
12 BRUCE LUNDEEN FORMER VP - ADMISSIONS	(i)	62,183	10,750	243,420	7,212	10,021	333,586	0
	(ii)	0	0	0	0	0	0	0
13 JAMES MARTIN FORMER VP - FINANCE	(i)	37,404	5,413	62,874	5,408	7,376	118,475	0
	(ii)	0	0	0	0	0	0	0
14 STEVEN PETERSON FORMER VP - ADMISSIONS	(i)	76,733	5,600	68,689	8,479	20,644	180,145	0
	(ii)	0	0	0	0	0	0	0
15 KEVIN PNACEK FORMER VP - ADMISSIONS/ASST DIR ADMI	(i)	124,950	6,250	6,678	12,750	31,030	181,658	0
	(ii)	0	0	0	0	0	0	0
16 JANIE STEWART FORMER VP - CAREER SERVICES	(i)	51,853	3,979	45,786	6,683	11,595	119,896	0
	(ii)	0	0	0	0	0	0	0
17 LAURA TREANOR FORMER VP - ACADEMICS/ASSOC VP ACADE	(i)	17,886	6,605	76,491	5,064	4,501	110,547	0
	(ii)	0	0	0	0	0	0	0
18 JULIA TEAHEN FORMER - PRESIDENT	(i)	112,450	0	450	11,500	31,027	155,427	0
	(ii)	0	0	0	0	0	0	0

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

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

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
BAKER COLLEGE GROUP RETURN

Employer identification number
83-0686168

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)

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

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 \$ _____

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

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

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

Total ▶ \$ _____

Part III Grants or Assistance Benefiting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1) SEE PART V	SEE PART V	4,866	BAKER COLLEGE FAMILY SCHOLARSHIP	EDUCATION
(2) SEE PART V	SEE PART V	8,083	BAKER COLLEGE EMPLOYEE SCHOLARSHIP	EDUCATION
(3) SEE PART V	SEE PART V	4,680	BAKER COLLEGE EMPLOYEE SCHOLARSHIP	EDUCATION
(4) SEE PART V	SEE PART V	15,263	BAKER COLLEGE FAMILY SCHOLARSHIP	EDUCATION

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) CHAD BANNAN	SON OF DENISE BANNAN, PROVOST & PRESIDENT	83,275	COMPENSATION AND BENEFITS		No
(2) RICHARD CUMMINS	SON OF JIM CUMMINS, BOARD OF REGENTS CHAIRMAN	12,152	COMPENSATION		No
(3) CHRISTINA CUMMINS	DAUGHTER-IN-LAW OF JIM CUMMINS, BOARD OF REGENTS CHAIRMAN	60,343	COMPENSATION AND BENEFITS		No
(4) CHELSEA LANGEN	DAUGHTER OF JILL LANGEN, PRESIDENT ONLINE SERVICES	21,395	COMPENSATION		No
(5) ANTHONY YAKSIC	SON-IN-LAW OF KELLY SMITH CADILLAC PRESIDENT	97,182	COMPENSATION AND BENEFITS		No

Part V Supplemental Information

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

Return Reference	Explanation
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

2017

▶ **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**

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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	3,740	31,696	COST
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** 0

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

Part II**Supplemental Information.**

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

Return Reference

Explanation

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

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.

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
BAKER COLLEGE GROUP RETURN

Employer identification number

83-0686168

990 Schedule O, Supplemental Information

Return Reference	Explanation
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

990 Schedule O, Supplemental Information

Return Reference	Explanation
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

990 Schedule O, Supplemental Information

Return Reference	Explanation
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

990 Schedule O, Supplemental Information

Return Reference	Explanation
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 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.

990 Schedule O, Supplemental Information

Return Reference	Explanation
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 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.

990 Schedule O, Supplemental Information

Return Reference	Explanation
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

990 Schedule O, Supplemental Information

Return Reference	Explanation
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

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9	RETIREMENT MEDICAL FUND ADJUSTMENT - PY -43,476 RETIREMENT MEDICAL FUND ADJUSTMENT - CY 1 ,676,342 PALNET FUND BALANCE YEAR-END ADJUSTMENT 297 ROUNDING 2,029

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XII, LINE 2C	THE PROCESS FOR OVERSEEING THE AUDIT HAS NOT CHANGED FROM PRIOR YEAR AS REQUIRED BY THE U S OFFICE OF MANAGEMENT AND BUDGET CIRCULAR A-133, AUDITS OF STATES, LOCAL GOVERNMENTS, A ND NON-PROFIT ORGANIZATIONS, IN 2018 BAKER COLLEGE AND SUBSIDIARIES RECEIVED AN AUDIT FOR THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED AUGUST 31, 2018, IN ACCORD ANCE WITH THE SINGLE AUDIT ACT

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2017

**Open to Public
Inspection**

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

Department of the Treasury
Internal Revenue Service

Name of the organization
BAKER COLLEGE GROUP RETURN

Employer identification number

83-0686168

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) JEWELL EDUCATIONAL FUND 1050 W BRISTOL RD FLINT, MI 48507 38-2958545	FINANCIAL	MI	501(C)(3)	LINE 12A, I	BAKER COLLEGE		No
(2) ST FRANCIS SCHOOL OF LAW 895 DOVE ST NEWPORT BEACH, CA 92660 47-1804087	SCHOOL	CA	501(C)(3)	LINE 2	BAKER COLLEGE		No

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

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

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

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

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

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

	Yes	No
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	1a	No
b Gift, grant, or capital contribution to related organization(s)	1b	No
c Gift, grant, or capital contribution from related organization(s)	1c	Yes
d Loans or loan guarantees to or for related organization(s)	1d	Yes
e Loans or loan guarantees by related organization(s)	1e	Yes
f Dividends from related organization(s)	1f	No
g Sale of assets to related organization(s)	1g	No
h Purchase of assets from related organization(s)	1h	No
i Exchange of assets with related organization(s)	1i	Yes
j Lease of facilities, equipment, or other assets to related organization(s)	1j	No
k Lease of facilities, equipment, or other assets from related organization(s)	1k	No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	Yes
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Yes
o Sharing of paid employees with related organization(s)	1o	Yes
p Reimbursement paid to related organization(s) for expenses	1p	Yes
q Reimbursement paid by related organization(s) for expenses	1q	Yes
r Other transfer of cash or property to related organization(s)	1r	Yes
s Other transfer of cash or property from related organization(s)	1s	Yes

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

Part VII **Supplemental Information**

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