

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

Return of Organization Exempt From Income Tax

OMB No 1545-0047

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

2013

Open to Public Inspection

Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.
 Information about Form 990 and its instructions is at www.irs.gov/form990

A For the 2013 calendar year, or tax year beginning 07-01-2013, 2013, and ending 06-30-2014

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization COLLEGE FOR CREATIVE STUDIES		D Employer identification number 38-1550064
	Doing Business As		E Telephone number (313) 664-7440
	Number and street (or P O box if mail is not delivered to street address) Room/suite 201 E KIRBY		
	City or town, state or province, country, and ZIP or foreign postal code DETROIT, MI 48202		G Gross receipts \$ 81,249,121
F Name and address of principal officer RICHARD L ROGERS 201 E KIRBY DETROIT, MI 48202		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.COLLEGEFORCREATIVESTUDIES.EDU			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation 1906	M State of legal domicile MI

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities THE COLLEGE FOR CREATIVE STUDIES IS A PRIVATE COLLEGE OFFERING A BACHELOR OF FINE ARTS DEGREE IN 12 DIFFERENT MAJORS AND MASTER OF FINE ARTS DEGREES IN TWO MAJORS. CCS IS AN ACCREDITED INSTITUTIONAL MEMBER OF THE NATIONAL ASSOCIATION OF SCHOOLS OF ART AND DESIGN AND IS ACCREDITED BY THE HIGHER LEARNING COMMISSION OF THE NORTH CENTRAL ASSOCIATION. THE COLLEGE ENROLLED 1,366 STUDENTS IN DEGREE SEEKING PROGRAMS. THE COLLEGE ALSO OFFERS NON-CREDIT COURSES IN THE VISUAL ARTS THROUGH ITS CONTINUING EDUCATION PROGRAMS AND ANNUALLY PROVIDES OVER 3,000 DETROIT YOUTH WITH ART AND DESIGN EDUCATION THROUGH PARTNERSHIP PROGRAMS.			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets			
	3	Number of voting members of the governing body (Part VI, line 1a)	43	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	42	
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	1,003	
	6	Total number of volunteers (estimate if necessary)	140	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	847,802		
7b	Net unrelated business taxable income from Form 990-T, line 34	20,267		
Revenue			Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)	10,364,618	11,513,816
	9	Program service revenue (Part VIII, line 2g)	42,561,033	44,632,629
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	169,577	3,509,160
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,312,949	5,092,127
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	58,408,177	64,747,732
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	16,794,052	17,582,174
Expenses	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)	20,369,579	21,900,521
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) 916,127		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	22,273,693	23,194,384
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	59,437,324	62,677,079
	19	Revenue less expenses Subtract line 18 from line 12	-1,029,147	2,070,653
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	202,090,200	208,226,949
	21	Total liabilities (Part X, line 26)	34,242,353	35,143,801
22	Net assets or fund balances Subtract line 21 from line 20			

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including 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: _____
 ANNE D BECK VP - FINANCE & ADMINISTRATION
 Type or print name and title

Paid Preparer Use Only
 Preparer's name: LYNNE HUISMANN CPA
 Firm's name: PLANTE & MORAN PLLC
 Firm's address: 2601 CAMBRIDGE COURT SUITE 500
 AUBURN HILLS, MI 48326

May the IRS discuss this return with the preparer shown above? (see instructions)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III Yes No

1 Briefly describe the organization's mission

THE COLLEGE FOR CREATIVE STUDIES NURTURES THE CREATIVITY THAT IS VITAL TO THE ENRICHMENT OF MODERN CULTURE THE COLLEGE EDUCATES VISUAL ARTISTS AND DESIGNERS, KNOWLEDGEABLE IN VARIED FIELDS, WHO WILL BE LEADERS IN CREATIVE PROFESSIONS THAT SHAPE SOCIETY AND ADVANCE ECONOMIC GROWTH THE COLLEGE FOSTERS STUDENTS' RESOLVE TO PURSUE EXCELLENCE, ACT ETHICALLY, EMBRACE THEIR RESPONSIBILITIES AS CITIZENS OF DIVERSE LOCAL AND GLOBAL COMMUNITIES, AND LEARN THROUGHOUT THEIR LIVES THE COLLEGE ENGAGES IN COMMUNITY SERVICE BY OFFERING OPPORTUNITIES FOR ARTISTIC DEVELOPMENT AND OPENING CAREER PATHWAYS TO TALENTED INDIVIDUALS OF ALL AGES

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 \$ 42,525,107 including grants of \$ 17,582,174) (Revenue \$ 47,312,815)
COLLEGE LEVEL ENVIRONMENT IN ART AND DESIGN AVERAGE ENROLLMENT WAS 1,366 IN DEGREE SEEKING PROGRAMS AND 192 IN CONTINUING EDUCATION

4b (Code) (Expenses \$ including grants of \$) (Revenue \$ 789,975)
DEVELOPING AND REHABILITATING THE ARGONAUT BUILDING AND COLLEGE PARKING STRUCTURE THIS DEVELOPMENT WILL HOUSE ART AND DESIGN EDUCATION AS WELL AS PROVIDE ADDITIONAL STUDENT HOUSING

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 42,525,107

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>	Yes	
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>		No
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>	Yes	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <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>	Yes	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No
20a Did the organization operate one or more 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?		

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question number, question text, and Yes/No columns. Includes rows for 1a-1b, 2a-2b, 3a-3b, 4a-4b, 5a-5c, 6a-6b, 7a-7h, 8, 9a-9b, 10a-10b, 11a-11b, 12a-12b, 13a-13c, and 14a-14b.

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

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

Section A. Governing Body and Management

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

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		No
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		No
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	Yes	
15b	Other officers or key employees of the organization	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the States with which a copy of this Form 990 is required to be filed
- 18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization
 ANNE D BECK 201 E KIRBY
 DETROIT, MI 48202 (313) 664-7473

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)		
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514		
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns 1a						
	b	Membership dues 1b						
	c	Fundraising events 1c	1,113,433					
	d	Related organizations 1d						
	e	Government grants (contributions) 1e	3,333,806					
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	7,066,577					
	g	Noncash contributions included in lines 1a-1f \$	284,569					
	h	Total. Add lines 1a-1f	11,513,816					
Program Service Revenue	2a	TUITION	611600	43,062,501	43,062,501			
	b	COURSE/LAB FEES	611600	1,224,909	1,224,909			
	c	REGISTRATION FEES	611600	294,100	294,100			
	d	APPLICATION FEES	611600	41,710	41,710			
	e	MATERIAL FEES	611600	9,409	9,409			
	f	All other program service revenue						
	g	Total. Add lines 2a-2f		44,632,629				
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		1,716,953		1,716,953	
4		Income from investment of tax-exempt bond proceeds		1,382		1,382		
5		Royalties						
6a		Gross rents	(i) Real	2,202,800				
			(ii) Personal					
			b	Less rental expenses	227,671			
			c	Rental income or (loss)	1,975,129			
d		Net rental income or (loss)		1,975,129	1,918,628	56,501		
7a		Gross amount from sales of assets other than inventory	(i) Securities	16,720,587				
			(ii) Other					
			b	Less cost or other basis and sales expenses	14,929,762			
			c	Gain or (loss)	1,790,825			
d		Net gain or (loss)		1,790,825		1,790,825		
8a		Gross income from fundraising events (not including \$ 1,113,433 of contributions reported on line 1c) See Part IV, line 18						
a			609,288					
b	Less direct expenses b		643,789					
c	Net income or (loss) from fundraising events		-34,501		-34,501			
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	994,713					
		b	Less cost of goods sold b	700,167				
		c	Net income or (loss) from sales of inventory		294,546		294,546	
Miscellaneous Revenue		Business Code						
11a	DEVELOPER FEE	531390	789,975	789,975				
b	BUILDING SERVICES	900099	724,540		724,540			
c	MEAL PLAN	900099	541,558	541,558				
d	All other revenue		800,880	220,000	123,262	457,618		
e	Total. Add lines 11a-11d		2,856,953					
12	Total revenue. See Instructions		64,747,732	48,102,790	847,802	4,283,324		

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 governments and organizations in the United States. See Part IV, line 21.				
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.	16,193,055	16,193,055		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.	1,389,119	1,389,119		
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	1,226,837	149,673	871,589	205,575
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7	Other salaries and wages.	16,942,568	9,867,746	6,685,249	389,573
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	915,789	442,475	437,876	35,438
9	Other employee benefits.	1,511,807	541,196	913,870	56,741
10	Payroll taxes.	1,303,520	746,083	512,955	44,482
11	Fees for services (non-employees)				
a	Management.				
b	Legal.	139,447	348	139,099	
c	Accounting.	162,470		162,470	
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.	413,688		413,688	
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	1,581,976	1,225,661	345,330	10,985
12	Advertising and promotion.	1,450,926	28,973	1,391,082	30,871
13	Office expenses.	2,435,125	1,306,981	1,076,795	51,349
14	Information technology.	680,039	148,307	531,732	
15	Royalties.				
16	Occupancy.	8,040,236	6,432,189	1,608,047	
17	Travel.	526,210	330,136	167,574	28,500
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	151,133	62,035	87,866	1,232
20	Interest.	1,533,138		1,533,138	
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	3,956,431	3,165,145	791,286	
23	Insurance.	365,210		365,210	
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	CATERING/ENTERTAINMENT	731,497	98,747	630,188	2,562
b	BAD DEBT EXPENSE	250,223	233,182		17,041
c	DUES/MEMBERSHIPS	182,439	70,047	108,181	4,211
d	CAMPUS EVENTS	157,587	26,472	130,495	620
e	All other expenses	436,609	67,537	332,125	36,947
25	Total functional expenses. Add lines 1 through 24e.	62,677,079	42,525,107	19,235,845	916,127
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 X

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	10,519	1	10,569
	2 Savings and temporary cash investments	16,437,567	2	22,426,157
	3 Pledges and grants receivable, net	7,352,983	3	4,881,870
	4 Accounts receivable, net	14,354,445	4	13,881,861
	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	8,859,281	7	8,856,392
	8 Inventories for sale or use	457,945	8	478,233
	9 Prepaid expenses and deferred charges	747,137	9	879,471
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 116,021,018		
	b Less accumulated depreciation	10b 54,089,203	62,353,909	10c 61,931,815
	11 Investments—publicly traded securities	38,707,746	11	16,743,148
	12 Investments—other securities See Part IV, line 11	50,899,402	12	76,225,199
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	1,909,266	15	1,912,234
16 Total assets. Add lines 1 through 15 (must equal line 34)	202,090,200	16	208,226,949	
Liabilities	17 Accounts payable and accrued expenses	6,220,901	17	6,348,486
	18 Grants payable		18	
	19 Deferred revenue	2,683,563	19	3,818,082
	20 Tax-exempt bond liabilities	24,952,007	20	24,546,540
	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	385,882	25	430,693
	26 Total liabilities. Add lines 17 through 25	34,242,353	26	35,143,801
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	135,151,919	27	140,665,247
	28 Temporarily restricted net assets	29,027,486	28	28,650,110
	29 Permanently restricted net assets	3,668,442	29	3,767,791
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		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	167,847,847	33	173,083,148	
34 Total liabilities and net assets/fund balances	202,090,200	34	208,226,949	

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	64,747,732
2	Total expenses (must equal Part IX, column (A), line 25)	2	62,677,079
3	Revenue less expenses Subtract line 2 from line 1	3	2,070,653
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	167,847,847
5	Net unrealized gains (losses) on investments	5	5,342,745
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	-2,178,097
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	173,083,148

Part XII Financial Statements and Reporting

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

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

Additional Data

Software ID:
Software Version:
EIN: 38-1550064
Name: COLLEGE FOR CREATIVE STUDIES

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			
RICHARD L ROGERS PRESIDENT	40 00 0 00	X		X				401,369	0	26,106
KEITH E CRAIN CHAIRMAN	30 0 00	X		X				0	0	0
LYNN F ALANDT VICE CHAIRMAN	30 0 00	X		X				0	0	0
JAMES H VANDENBERGHE TREASURER	30 0 00	X		X				0	0	0
ALPHONSE S LUCARELLI SECRETARY	30 0 00	X		X				0	0	0
ROBERT H BLUESTEIN TRUSTEE	30 0 00	X						0	0	0
THOMAS C BUHL TRUSTEE	30 0 00	X						0	0	0
DARRELL BURKS TRUSTEE	30 0 00	X						0	0	0
FRANK CAMPANALE TRUSTEE	30 0 00	X						0	0	0
THOMAS CELANI TRUSTEE	30 0 00	X						0	0	0
LOIS P COHN TRUSTEE	30 0 00	X						0	0	0
VAN E CONWAY TRUSTEE	30 0 00	X						0	0	0
GARY L COWGER TRUSTEE	30 0 00	X						0	0	0
KC CRAIN TRUSTEE	30 0 00	X						0	0	0
MATT CULLEN TRUSTEE	30 0 00	X						0	0	0
GRETCHEN DAVIDSON TRUSTEE	30 0 00	X						0	0	0
LINDA DRESNER TRUSTEE	30 0 00	X						0	0	0
IRMA B ELDER TRUSTEE	30 0 00	X						0	0	0
JAMES FARLEY TRUSTEE	30 0 00	X						0	0	0
DAVID T FISCHER TRUSTEE	30 0 00	X						0	0	0
ALFRED J FISHER III TRUSTEE	30 0 00	X						0	0	0
NATHAN M FORBES TRUSTEE	30 0 00	X						0	0	0
RAPLH GILLES TRUSTEE	30 0 00	X						0	0	0
NANCY GROSFELD TRUSTEE	30 0 00	X						0	0	0
SHEILA HAMP TRUSTEE	30 0 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			
DAVID M HEMPSTEAD TRUSTEE	30 0 00	X						0	0	0
DANIALLE KARMANOS TRUSTEE	30 0 00	X						0	0	0
MARIA LEONHAUSER TRUSTEE	30 0 00	X						0	0	0
JAMES M NICHOLSON TRUSTEE	30 0 00	X						0	0	0
THOMAS D OGDEN TRUSTEE	30 0 00	X						0	0	0
SANDRA PIERCE TRUSTEE	30 0 00	X						0	0	0
STEPHEN POLK TRUSTEE	30 0 00	X						0	0	0
WALTRAUD E PRECHTER TRUSTEE	30 0 00	X						0	0	0
JAMES E PRESS TRUSTEE	30 0 00	X						0	0	0
JOHN RAKOLTA JR TRUSTEE	30 0 00	X						0	0	0
MICHAEL RITCHIE TRUSTEE	30 0 00	X						0	0	0
SYDNEY L ROSS TRUSTEE	30 0 00	X						0	0	0
LLOYD SEMPLE TRUSTEE	30 0 00	X						0	0	0
ANTHONY L SOAVE TRUSTEE	30 0 00	X						0	0	0
ELEANOR F SULLIVAN TRUSTEE	30 0 00	X						0	0	0
A ALFRED TAUBMAN TRUSTEE	30 0 00	X						0	0	0
MAUREEN P VALADE TRUSTEE	30 0 00	X						0	0	0
EDWARD T WELBURN TRUSTEE	30 0 00	X						0	0	0
SOOSHIN CHOI PROVOST	40 00 0 00			X				0	0	0
ANNE D BECK VP - FINANCE & ADMINISTRATION	40 00 2 00			X				221,905	0	23,076
NINA HOLDEN VP - INSTITUTIONAL ADVANCEMENT	40 00 0 00			X				177,476	0	21,133
JULIE HINGELBERG DEAN OF STUDENT SERVICES	40 00 0 00			X				147,044	0	17,742
JOANNE HEALY DEAN OF GRADUATE STUDIES/PROFESSOR	40 00 0 00					X		165,402	0	19,544
MARK WEST PROFESSOR TRANSPORTATION DESIGN	40 00 0 00					X		151,681	0	19,495
KUNISHA ITO PROFESSOR TRANSPORTATION DESIGN	40 00 0 00					X		142,002	0	17,955

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

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

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

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
COLLEGE FOR CREATIVE STUDIES

Employer identification number
38-1550064

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 10 An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h
 - a Type I b Type II c Type III - Functionally integrated d Type III - Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(ii) A family member of a person described in (i) above?
(iii) A 35% controlled entity of a person described in (i) or (ii) above?
h Provide the following information about the supported organization(s)

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2012 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2013. 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—2012. 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—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶		
b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶		

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	

- 19a 33 1/3% support tests—2013.** 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—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

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

Facts And Circumstances Test

Return Reference

Explanation

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2013

Open to Public Inspection

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

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

Department of the Treasury Internal Revenue Service

Name of the organization COLLEGE FOR CREATIVE STUDIES

Employer identification number 38-1550064

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), Aggregate value at end of year, and questions about donor advised funds and grant purposes.

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

Table with 2 columns: Description, Held at the End of the Year. Rows include Purpose(s) of conservation easements, Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after 8/17/06, and other details.

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

Table with 2 columns: Description, Amount. Rows include questions about reporting works of art, historical treasures, or other similar assets held for public exhibition, education, or research.

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" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	3,668,442	3,559,664	3,556,905	3,473,546	3,342,601
b Contributions	99,349	108,778	2,759	83,359	130,945
c Net investment earnings, gains, and losses	242,156	243,186	228,179	239,302	224,008
d Grants or scholarships	110,723	111,070	99,410	103,633	96,552
e Other expenditures for facilities and programs	131,433	132,116	128,769	135,669	127,456
f Administrative expenses					
g End of year balance	3,767,791	3,668,442	3,559,664	3,556,905	3,473,546

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

- a** Board designated or quasi-endowment 94 000 %
 - b** Permanent endowment 6 000 %
 - c** Temporarily restricted endowment 0 %
- The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

	Yes	No
(i) unrelated organizations	3a(i)	No
(ii) related organizations	3a(ii)	No

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

4 Describe in Part XIII the intended uses of the organization's endowment funds

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		3,284,310		3,284,310
b Buildings		79,059,032	29,297,291	49,761,741
c Leasehold improvements				
d Equipment		30,348,958	22,186,341	8,162,617
e Other		3,328,718	2,605,571	723,147
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				61,931,815

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

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains 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' to 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
PART V, LINE 4	ENDOWMENT EARNINGS ARE USED TO PROVIDE SCHOLARSHIPS TO STUDENTS, AND LECTURE SERIES TO STUDENTS, FACULTY AND COMMUNITY
PART X, LINE 2	THE INTERNAL REVENUE SERVICE HAS RULED THAT CCS IS A TAX-EXEMPT INSTITUTION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (THE "CODE") AS AN EDUCATIONAL INSTITUTION DESCRIBED IN SECTION 170(B)(I)(A)(II) OF THE CODE. NO PROVISION FOR TAXES HAS BEEN MADE IN THE CONSOLIDATED FINANCIAL STATEMENTS FOR CCS. THE ORGANIZATION FILES TAX RETURNS IN U S FEDERAL AND STATE OF MICHIGAN JURISDICTIONS. INCOME TAX FILING REMAIN OPEN FOR POTENTIAL EXAMINATIONS FOR THE LAST THREE YEARS. THE ORGANIZATION'S UNRECOGNIZED TAX BENEFITS WERE NOT DEEMED SIGNIFICANT. WITH FEW EXCEPTIONS, THE ORGANIZATION IS NO LONGER SUBJECT TO U S FEDERAL, STATE, AND LOCAL TAXES, OR NON-U S INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS ENDING JUNE 30, 2010 AND EARLIER. THERE WERE NO PENALTIES OR INTEREST RECOGNIZED DURING THE YEAR OR ACCRUED AT YEAR END.

SCHEDULE E
(Form 990 or 990-EZ)

Schools

OMB No 1545-0047

2013

Open to Public Inspection

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization
COLLEGE FOR CREATIVE STUDIES

Employer identification number

38-1550064

Part I

1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?

	YES	NO
1	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?

2	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

3	Yes	
----------	-----	--

4 Does the organization maintain the following?

a Records indicating the racial composition of the student body, faculty, and administrative staff?

4a	Yes	
-----------	-----	--

b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?

4b	Yes	
-----------	-----	--

c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?

4c	Yes	
-----------	-----	--

d Copies of all material used by the organization or on its behalf to solicit contributions?

4d	Yes	
-----------	-----	--

If you answered "No" to any of the above, please explain. If you need more space, use Part II

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

a Students' rights or privileges?

5a		No
-----------	--	----

b Admissions policies?

5b		No
-----------	--	----

c Employment of faculty or administrative staff?

5c		No
-----------	--	----

d Scholarships or other financial assistance?

5d		No
-----------	--	----

e Educational policies?

5e		No
-----------	--	----

f Use of facilities?

5f		No
-----------	--	----

g Athletic programs?

5g		No
-----------	--	----

h Other extracurricular activities?

5h		No
-----------	--	----

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

6a Does the organization receive any financial aid or assistance from a governmental agency?

6a	Yes	
-----------	-----	--

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

6b		No
-----------	--	----

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

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

7	Yes	
----------	-----	--

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

Return Reference	Explanation
SCHEDULE E, PART I, LINE 3	A NONDISCRIMINATORY POLICY IS PUBLICIZED ON OUR WEBSITE, IN ALL OF OUR MAILINGS TO POTENTIAL STUDENTS, ON BROCHURES, ADMISSIONS MATERIALS AND FINANCIAL AID BROCHURES
SCHEDULE E, PART I, LINE 6	FINANCIAL CONTRIBUTIONS ARE RECEIVED FROM THE US DEPARTMENT OF EDUCATION AND THE STATE OF MICHIGAN

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No 1545-0047

2013

**Open to Public
Inspection**

▶ Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.

▶ Attach to Form 990. ▶ See separate instructions.

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

Department of the Treasury
Internal Revenue Service

Name of the organization
COLLEGE FOR CREATIVE STUDIES

Employer identification number
38-1550064

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) See Add'l Data					
(2)					
(3)					
(4)					
(5)					
3a Sub-total	0	0			13,701,439
b Total from continuation sheets to Part I	0	0			7,000
c Totals (add lines 3a and 3b)	0	0			13,708,439

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

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

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

3 Enter total number of other organizations or entities ▶ _____

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) GRANTS AND SCHOLARSHIPS	EAST ASIA AND THE PACIFIC	108	1,053,099	APPLIED AGAINST STUDENT'S TUITION ACCOUNT			
(2) GRANTS AND SCHOLARSHIPS	EUROPE	7	65,300	APPLIED AGAINST STUDENT'S TUITION ACCOUNT			
(3) GRANTS AND SCHOLARSHIPS	MIDDLE EAST AND NORTH AFRICA	5	64,950	APPLIED AGAINST STUDENT'S TUITION ACCOUNT			
(4) GRANTS AND SCHOLARSHIPS	SOUTH ASIA	5	59,500	APPLIED AGAINST STUDENT'S TUITION ACCOUNT			
(5) GRANTS AND SCHOLARSHIPS	NORTH AMERICA	6	63,575	APPLIED AGAINST STUDENT'S TUITION ACCOUNT			
(6) GRANTS AND SCHOLARSHIPS	SOUTH AMERICA	3	32,750	APPLIED AGAINST STUDENT'S TUITION ACCOUNT			
(7) GRANTS AND SCHOLARSHIPS	SUB SAHARAN AFRICA	3	42,945	APPLIED AGAINST STUDENT'S TUITION ACCOUNT			
(8) GRANTS AND SCHOLARSHIPS	RUSSIA AND NEIGHBORING STATES	1	7,000	APPLIED AGAINST STUDENT'S TUITION ACCOUNT			
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).* Yes No

Part V Supplemental Information

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

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 2	FUNDS ARE NOT USED OUTSIDE OF THE UNITED STATES RATHER THEY ARE USED BY INTERNATIONAL STUDENTS WHILE ATTENDING SCHOOL IN THE UNITED STATES AMOUNTS ARE APPLIED DIRECTLY TO STUDENT'S TUITION ACCOUNTS

Additional Data

Software ID:

Software Version:

EIN: 38-1550064

Name: COLLEGE FOR CREATIVE STUDIES

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS		12,319,320
EAST ASIA AND THE PACIFIC	0	0	GRANTS TO RECIPIENTS IN THE REGION		1,053,099
EUROPE	0	0	GRANTS TO RECIPIENTS IN THE REGION		65,300

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
MIDDLE EAST AND NORTH AFRICA	0	0	GRANTS TO RECIPIENTS IN THE REGION		64,950
NORTH AMERICA	0	0	GRANTS TO RECIPIENTS IN THE REGION		63,575
SOUTH AMERICA	0	0	GRANTS TO RECIPIENTS IN THE REGION		32,750

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
SOUTH ASIA	0	0	GRANTS TO RECIPIENTS IN THE REGION		59,500
SUB SAHARAN AFRICA	0	0	GRANTS TO RECIPIENTS IN THE REGION		42,945
RUSSIA AND NEIGHBORING STATES	0	0	GRANTS TO RECIPIENTS IN THE REGION		7,000

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2013

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

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

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

Department of the Treasury Internal Revenue Service

Name of the organization COLLEGE FOR CREATIVE STUDIES

Employer identification number 38-1550064

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

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

- a Mail solicitations
b Internet and email solicitations
c Phone solicitations
d In-person solicitations
e Solicitation of non-government grants
f Solicitation of government grants
g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization. Includes rows 1-10 and a Total row.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		DETROIT INTL WINE AUCTION (event type)	STUDENT EXHIBITION (event type)	(total number)	(add col (a) through col (c))
Revenue	1 Gross receipts	1,475,885	246,836		1,722,721
	2 Less Contributions	945,337	168,096		1,113,433
	3 Gross income (line 1 minus line 2)	530,548	78,740		609,288
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	95,947	25,342		121,289
	8 Entertainment		1,200		1,200
	9 Other direct expenses	444,100	77,200		521,300
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				
11 Net income summary Subtract line 10 from line 3, column (d) ▶					-34,501

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No		
7 Direct expense summary Add lines 2 through 5 in column (d) ▶					
8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶					

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

a Is the organization licensed to operate gaming activities in each of these states? Yes No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain _____

Does the organization operate gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in

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

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

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

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

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

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

Director/officer Employee Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

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

Return Reference	Explanation
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Schedule I (Form 990)

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

OMB No 1545-0047

2013

Open to Public Inspection

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

Attach to Form 990

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

Department of the Treasury Internal Revenue Service

Name of the organization COLLEGE FOR CREATIVE STUDIES

Employer identification number 38-1550064

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. 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 Code section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of non-cash assistance, (h) Purpose of grant or assistance.

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

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) INSTITUTIONAL AID SCHOLARSHIPS FOR FINANCIAL ASSISTANCE	1183	10,375,034			
(2) INSTITUTIONAL GRANTS FOR FINANCIAL ASSISTANCE	1050	5,818,021			

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	FINANCIAL AID INFORMATION IS PUBLISHED IN THE COLLEGE FOR CREATIVE STUDIES ADMISSIONS MATERIAL, WHICH IS GIVEN TO EACH STUDENT CANDIDATE, AS WELL AS ON THE CCS WEBSITE, WWW COLLEGEFORCREATIVESTUDIES EDU ELIGIBILITY FOR NEED-BASED FINANCIAL AID IS DETERMINED BY AN ANALYSIS OF FAMILY RESOURCES FOR THE MOST RECENT CALENDAR YEAR TO ASSESS A FAMILY'S ABILITY TO CONTRIBUTE TO COLLEGE COSTS ADJUSTMENTS TO AN APPLICATION CAN BE MADE BECAUSE OF A MAJOR CHANGE IN CIRCUMSTANCE, SUCH AS DEATH, DIVORCE, OR LOSS OF EMPLOYMENT/BENEFITS TO RECEIVE FEDERAL OR STATE FINANCIAL AID FROM CCS, STUDENTS MUST DEMONSTRATE FINANCIAL NEED, BE ACCEPTED FOR ENROLLMENT IN A DEGREE-SEEKING PROGRAM, BE ENROLLED AT THE COLLEGE, MAINTAIN A SATISFACTORY ACADEMIC PROGRESS, AND BE A U S CITIZEN OR PERMANENT RESIDENT IN ADDITION, A STUDENT MUST BE REGISTERED WITH SELECTIVE SERVICE (OR BE EXEMPT) AND CANNOT OWE A REFUND ON PREVIOUS TITLE IV FUNDS RECEIVED OR BE IN DEFAULT ON ANY STUDENT LOAN ALL STUDENTS MUST COMPLETE THE FREE APPLICATION FOR FEDERAL STUDENT AID (FAFSA) TO BE CONSIDERED FOR NEED-BASED AID THIS FORM IS AVAILABLE ON-LINE AT FAFSA ED GOV OR HIGH SCHOOL GUIDANCE OFFICES, OR ANY COLLEGE FINANCIAL AID OFFICE THE RECOMMENDED FILING DEADLINE FOR HIGH SCHOOL SENIORS RESIDING IN THE STATE OF MICHIGAN WHO ARE CONSIDERING STATE AID IS MARCH 1ST TRANSFER AND CONTINUING STUDENTS SHOULD SUBMIT THEIR APPLICATION BY MARCH 1ST AS WELL THE FINANCIAL AID CYCLE FAVORS THOSE STUDENTS WHO FILE IN A TIMELY FASHION AND COMPLETE THE REQUIRED DOCUMENTATION EARLY CCS' TITLE IV CODE IS 006771 GRANT/SCHOLARSHIP AMOUNTS ARE APPLIED DIRECTLY TO STUDENT'S TUITION ACCOUNTS

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2013

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 23.**

▶ **Attach to Form 990. ▶ See separate instructions.**

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

Department of the Treasury
Internal Revenue Service

Name of the organization
COLLEGE FOR CREATIVE STUDIES

Employer identification number

38-1550064

Part I Questions Regarding Compensation

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.
- | | |
|--|---|
| <input type="checkbox"/> First-class or charter travel | <input 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 type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" 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) |

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

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?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

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

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

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

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

- a** The organization?
- b** Any related organization?
- If "Yes," to line 5a or 5b, describe in Part III

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

- a** The organization?
- b** Any related organization?
- If "Yes," to line 6a or 6b, describe in Part III

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

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

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

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

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) RICHARD L ROGERS PRESIDENT	(i)	387,009	0	14,360	15,600	10,506	427,475	0
	(ii)	0	0	0	0	0	0	0
(2) ANNE D BECK VP - FINANCE & ADMINISTRATION	(i)	219,827	0	2,078	13,190	9,886	244,981	0
	(ii)	0	0	0	0	0	0	0
(3) NINA HOLDEN VP - INSTITUTIONAL ADVANCEMENT	(i)	177,096	0	380	10,626	10,507	198,609	0
	(ii)	0	0	0	0	0	0	0
(4) JULIE HINGELBERG DEAN OF STUDENT SERVICES	(i)	145,789	0	1,255	8,747	8,995	164,786	0
	(ii)	0	0	0	0	0	0	0
(5) JOANNE HEALY DEAN OF GRADUATE STUDIES/PROFESSOR	(i)	164,626	0	776	9,878	9,666	184,946	0
	(ii)	0	0	0	0	0	0	0
(6) MARK WEST PROFESSOR TRANSPORTATION DESIGN	(i)	151,215	0	466	9,073	10,422	171,176	0
	(ii)	0	0	0	0	0	0	0
(7) KUNISHA ITO PROFESSOR TRANSPORTATION DESIGN	(i)	140,326	0	1,676	8,420	9,535	159,957	0
	(ii)	0	0	0	0	0	0	0
(8) GREGORY FRASER DIRECTOR OF ITS	(i)	139,177	0	428	8,351	10,363	158,319	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINE 1A	THE PRESIDENT RECEIVES HEALTH OR SOCIAL CLUB DUES THE HEALTH OR SOCIAL CLUB DUES WERE INCLUDED IN TAXABLE COMPENSATION

**Schedule K
(Form 990)**

Supplemental Information on Tax Exempt Bonds

OMB No 1545-0047

2013

**Open to Public
Inspection**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**

▶ **Attach to Form 990.** ▶ **See separate instructions.**

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

Department of the Treasury
Internal Revenue Service

Name of the organization
COLLEGE FOR CREATIVE STUDIES

Employer identification number
38-1550064

Part I Bond Issues

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A MICHIGAN HIGHER EDUCATION FACILITIES AUTHORITY	52-1285150	594519R44	07-24-2008	25,971,854	TO FINANCE THE ACQUISITION AND CONSTRUCTION OF EDUCATIONAL FACILITIES		X		X		X

Part II Proceeds

		A	B	C	D				
1	Amount of bonds retired	445,000							
2	Amount of bonds legally defeased								
3	Total proceeds of issue	25,971,854							
4	Gross proceeds in reserve funds	1,021,377							
5	Capitalized interest from proceeds	1,224,578							
6	Proceeds in refunding escrows	10,349,713							
7	Issuance costs from proceeds	519,437							
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds	12,856,749							
11	Other spent proceeds								
12	Other unspent proceeds								
13	Year of substantial completion	2011							
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?		X						
15	Were the bonds issued as part of an advance refunding issue?	X							
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

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

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government	1 500 %							
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government	0 780 %							
6 Total of lines 4 and 5	2 280 %							
7 Does the bond issue meet the private security or payment test?		X						
8a Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?		X						

Part IV Arbitrage

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

Part IV Arbitrage (Continued)

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

Part V Procedures To Undertake Corrective Action

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

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

Return Reference	Explanation
DATE REBATE COMPUTATION PERFORMED	ISSUER NAME MICHIGAN HIGHER EDUCATION FACILITIES AUTHORITY DATE THE REBATE COMPUTATION WAS PERFORMED 06/30/2013

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No 1545-0047
2013
Open to Public Inspection

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**

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

Name of the organization
COLLEGE FOR CREATIVE STUDIES

Employer identification number
38-1550064

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	X	31	46,415	DONOR STATED VALUE
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications	X		835	COMPARABLE COSTS
5 Clothing and household goods	X		1,728	RETAIL COST
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	12	64,092	MARKET QUOTATIONS
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory	X	45	142,873	COMPARABLE COSTS
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (CLASSROOM SUP)	X	11	17,426	RETAIL COST
26 Other ▶ (GIFT CARDS)	X	5	11,200	RETAIL COST
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**

	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 non-standard 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 III 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
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Schedule M (Form 990) (2013)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

2013

Open to Public Inspection

Name of the organization
COLLEGE FOR CREATIVE STUDIES

Employer identification number

38-1550064

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	KC CRAIN AND KEITH CRAIN HAVE A FAMILY RELATIONSHIP
FORM 990, PART VI, SECTION B, LINE 11	THE 990 WILL BE REVIEWED BY THE CHAIR OF THE FINANCE AND AUDIT COMMITTEE BEFORE THE 990 IS FILED
FORM 990, PART VI, SECTION B, LINE 12C	CONFLICT OF INTEREST DISCLOSURE STATEMENTS ARE COLLECTED ANNUALLY FROM BOARD MEMBERS DURING THE YEAR IF A CONFLICT ARISES, A BOARD MEMBER EXCUSES HIMSELF/HERSELF FROM VOTING
FORM 990, PART VI, SECTION B, LINE 15	THE EXECUTIVE COMMITTEE REVIEWS AND DECIDES ANNUAL SALARY INCREASES OF THE PRESIDENT, AND OTHER OFFICERS USING COMPARABILITY SURVEYS SUCH AS AICAD AND MI COLLEGE PRESIDENTS THERE WERE SALARY INCREASES IN SEPTEMBER 2013 AND SEPTEMBER 2014
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST
FORM 990, PART XI, LINE 9	GAIN/LOSS ON SUBSIDIARY -2,178,097
FORM 990, PART XII, LINE 2C	THE AUDIT PROCESS HAS NOT CHANGED IN THE CURRENT YEAR

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2013

**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. ▶ See separate instructions.
- ▶ 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
COLLEGE FOR CREATIVE STUDIES

Employer identification number

38-1550064

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
(1) CCS COMMUNITY DEVELOPMENT LLC 201 E KIRBY DETROIT, MI 48202 26-2730307	CONSTRUCTION DEVELOPMENT MANAGER	MI	789,975	12,238,712	COLLEGE FOR CREATIVE STUDIES

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

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	
(1) ARGONAUT CAMPUS DEVELOPER LLC 201 E KIRBY DETROIT, MI 48202 26-1097667	OWN AND REHABILITATE THE ARGONAUT BUILDING	MI	N/A									

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
(1) CCS ARGONAUT HOLDINGS INC 201 E KIRBY DETROIT, MI 48202 26-2958259	MANAGE ARGONAUT PROJECT HOLDING COMPANY	MI	COLLEGE FOR CREATIVE STUDIES	C	-4,513,289	30,616,964	100.000 %	Yes	

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

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

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

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

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

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

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

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

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

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

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

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

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

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

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

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

	Yes	No
1a	Yes	
1b		No
1c		No
1d	Yes	
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l	Yes	
1m		No
1n		No
1o		No
1p		No
1q		No
1r		No
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
(1) ARGONAUT CAMPUS DEVELOPER LLC	A	789,975	AMOUNT PAID
(2) ARGONAUT CAMPUS DEVELOPER LLC	D	23,974,200	LOAN BALANCE AS OF 6/30/14
(3) CCS ARGONAUT HOLDINGS INC	S	124,675	AMOUNT PAID
(4) CCS ARGONAUT HOLDINGS INC	D	6,514,885	LOAN BALANCE AS OF 6/30/14
(5) CCS ARGONAUT HOLDINGS INC	A	79,482	AMOUNT PAID

Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V ² UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

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

Return Reference**Explanation**