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Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 10-01-2010 and ending 09-30-2011

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
American Council on Education

Doing Business As
ACE

Number and street (or P O box if mail is not delivered to street address) | Room/suite
One Dupont Circle NW

City or town, state or country, and ZIP + 4
Washington, DC 200361193

D Employer identification number
53-0196573

E Telephone number
(202) 939-9330

G Gross receipts $ 62,212,010

F Name and address of principal officer
MARGARET BROAD
ONE DUPONT CIRCLE NW
WASHINGTON, DC 20036

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

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

H(c) Group exemption number ▶

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

J **Website:** ▶ WWW ACENET EDU

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶ | L Year of formation 1918 | M State of legal domicile DC

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
THE AMERICAN COUNCIL ON EDUCATION SEEKS TO PROVIDE LEADERSHIP AND A UNIFYING VOICE ON KEY HIGHER EDUCATION ISSUES AND TO INFLUENCE PUBLIC POLICY THROUGH REPRESENTATION, RESEARCH, AND PROGRAM INITIATIVES

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	34
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	34
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	272
6	Total number of volunteers (estimate if necessary)	6	47
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	292,069
b	Net unrelated business taxable income from Form 990-T, line 34	7b	-199,910

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	27,209,221	32,336,742
	9	Program service revenue (Part VIII, line 2g)	22,414,650	25,838,968
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	625,343	924,106
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,171,971	1,153,870
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	51,421,185	60,253,686
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	9,165,399	10,312,112
	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)	24,340,629	21,769,186
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶984,841		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	14,081,372	18,246,309
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	47,587,400	50,327,607
	19	Revenue less expenses Subtract line 18 from line 12	3,833,785	9,926,079

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	74,255,434	86,155,904
	21	Total liabilities (Part X, line 26)	24,088,382	27,929,930
	22	Net assets or fund balances Subtract line 21 from line 20	50,167,052	58,225,974

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including acco[redacted]
knowledge and belief, it is true, correct, and complete. Declaration of preparer (other
knowledge.

Sign Here

▶ Signature of officer

▶ MOLLY C BROAD PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name | Preparer's signature

Firm's name ▶ KPMG LLP

Firm's address ▶ 1676 International Drive
McLean, VA 22102

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

For Paperwork Reduction Act Notice, see the separate instructions.

Part III **Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission

THE AMERICAN COUNCIL ON EDUCATION (ACE) IS THE MAJOR COORDINATING BODY FOR HIGHER EDUCATION IN THE UNITED STATES FOUNDED IN 1918, ACE SEEKS TO PROVIDE LEADERSHIP AND A UNIFYING VOICE ON KEY HIGHER EDUCATION ISSUES AND TO INFLUENCE PUBLIC POLICY THROUGH REPRESENTATION, RESEARCH, AND PROGRAM INITIATIVES ACE AIMS TO FOSTER GREATER COLLABORATION AND NEW PARTNERSHIPS WITHIN AND OUTSIDE THE HIGHER EDUCATION COMMUNITY TO HELP COLLEGES AND UNIVERSITIES ANTICIPATE AND ADDRESS THE CHALLENGES OF THE 21ST CENTURY AND CONTRIBUTE TO A STRONGER NATION AND A BETTER WORLD ACE VALUES INCLUSIVENESS AND DIVERSITY, RECOGNIZES HIGHER EDUCATION'S RESPONSIBILITY TO SOCIETY, AND EMBRACES THE BELIEF THAT WIDESPREAD ACCESS TO EXCELLENT POSTSECONDARY EDUCATIONAL OPPORTUNITIES IS THE CORNERSTONE OF A DEMOCRATIC SOCIETY

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . ☐ **Yes** ☑ **No**

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ **Yes** ☑ **No**

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 21,081,323 including grants of $ 8,757,711) (Revenue $ 5,505,485)

PROFESSIONAL DEVELOPMENT PROGRAMS - THESE PROGRAMS PROVIDE VALUABLE OPPORTUNITIES FOR INDIVIDUAL AND INSTITUTIONAL DEVELOPMENT THE EXECUTIVE LEADERSHIP GROUP OFFERS CRITICAL NETWORKING AND EDUCATIONAL PROGRAMMING FOR SENIOR-LEVEL CAMPUS LEADERS WITH SPECIAL FOCUS ON PRESIDENTS, CHIEF ACADEMIC OFFICERS, VICE PRESIDENTS, AND OTHERS THE EMERGING LEADERS GROUP OFFERS LEADERSHIP DEVELOPMENT PROGRAMS AND NETWORKING OPPORTUNITIES FOR MID-LEVEL ADMINISTRATORS THE INCLUSIVE EXCELLENCE GROUP HELPS FOSTER GREATER DIVERSITY AND INCLUSION IN HIGHER EDUCATION THROUGH LEADERSHIP DEVELOPMENT AND EDUCATIONAL PROGRAMS DESIGNED TO BROADEN THE HIGHER EDUCATION PIPELINE AS WELL AS RESEARCH INITIATIVES FOCUSED ON ANALYZING EMERGING TRENDS ON THE STATUS OF UNDERREPRESENTED GROUPS IN HIGHER EDUCATION BECAUSE ACE RECOGNIZES THAT GLOBAL PERSPECTIVES ARE CRITICAL TO SOLVING CONTEMPORARY PROBLEMS, ENSURING ACADEMIC EXCELLENCE AND PREPARING A WORLD-CLASS WORKFORCE, ITS INTERNATIONAL INITIATIVES PROGRAMS AND SERVICES ARE INTERTWINED WITH BROADER LEADERSHIP DEVELOPMENT PROGRAMS IN ORDER TO SUPPORT AND ENHANCE INTERNATIONALIZATION ON U S CAMPUSES ACE'S HIGHER EDUCATION IN DEVELOPMENT PROGRAM, FUNDED BY A COOPERATIVE AGREEMENT WITH THE U S AGENCY FOR INTERNATIONAL DEVELOPMENT COORDINATES ENGAGEMENT OF THE U S HIGHER EDUCATION COMMUNITY WITH ORGANIZATIONS OVERSEAS TO ADDRESS DEVELOPMENT CHALLENGES

4b (Code) (Expenses $ 11,851,582 including grants of $ 950,750) (Revenue $ 10,003,909)

CENTER FOR LIFELONG LEARNING - FOR MORE THAN 65 YEARS, THE AMERICAN COUNCIL ON EDUCATION (ACE) HAS BEEN A NATIONAL LEADER IN THE EVALUATION OF EDUCATION AND TRAINING OBTAINED OUTSIDE THE CLASSROOM ITS WORK ENSURES THE VALIDITY OF NONTRADITIONAL LEARNING AND ADULT ACCESS TO AND SUCCESS IN POSTSECONDARY EDUCATION AND THE WORKFORCE THE CENTER FOR LIFELONG LEARNING ADDRESSES ADULT LEARNING CHALLENGES WITH A RANGE OF ACTIVITIES THAT INCLUDE NATIONAL INITIATIVES, RESEARCH PROGRAMS, SERVICES, ONLINE RESOURCES, WORKSHOPS AND PUBLICATIONS THROUGH THESE MEANS, INCLUDING THE COLLEGE CREDIT RECOMMENDATION SERVICE AND EVALUATION OF MILITARY COURSES AND OCCUPATIONS, THE CENTER FOR LIFELONG LEARNING HELPS ADULTS OBTAIN ACADEMIC CREDIT FOR FORMAL COURSES AND EXAMINATIONS TAKEN OUTSIDE TRADITIONAL COLLEGES AND UNIVERSITIES IN CONJUNCTION WITH THESE PROGRAMS, THE CENTER'S REGISTRY SERVICES PROVIDE TRANSCRIPTS FOR ADULT LEARNERS WHO HAVE TAKEN ACE-EVALUATED CORPORATE AND MILITARY PROGRAMS THE CENTER ALSO ENGAGES IN POLICY WORK THAT ADVANCES LIFELONG LEARNING FOR ADULTS ACROSS NUMEROUS SECTORS NATIONWIDE MOST RECENTLY, ACE HAS BEEN INVOLVED WITH PROGRAMS TO SUPPORT ACTIVE DUTY MILITARY AS WELL AS VETERANS THROUGH GRANT-FUNDED PROJECTS, ACE HAS CREATED A TOOLKIT FOR VETERAN-FRIENDLY INSTITUTIONS AND PROVIDES SERVICES TO WOUNDED MILITARY PERSONNEL AT BETHESDA WALTER REED

4c (Code) (Expenses $ 4,636,206 including grants of $ 486,151) (Revenue $ 520)

GOVERNMENT RELATIONS AND PUBLIC AFFAIRS - COORDINATES AND PUBLICIZES THE EFFORTS OF THE HIGHER EDUCATION COMMUNITY IN REPRESENTING ITS CONCERNS TO THE FEDERAL GOVERNMENT ACE PREPARES TESTIMONY FOR CONGRESSIONAL HEARINGS, COMMENTS ON PROPOSED FEDERAL LEGISLATION AND REGULATIONS, AND FILES AMICUS CURIAE BRIEFS ON COURT CASES WITH IMPORTANT IMPLICATIONS FOR HIGHER EDUCATION A KEY BENEFIT OF ACE MEMBERSHIP IS ACCESS TO HIGHER EDUCATION RESEARCH AND PUBLICATIONS ACE PUBLISHES PAPERS, MONOGRAPHS, RESEARCH REPORTS AND BOOKS ON THE TOPICS OF STUDENT FINANCIAL AID, DEMOGRAPHIC TRENDS IN HIGHER EDUCATION, ACADEMIC PREPARATION FOR COLLEGE, AND THE COLLEGE PRESIDENCY, AMONG OTHER TOPICS ANOTHER MEANS OF DISSEMINATION OF THIS INFORMATION IS THE ACE ANNUAL MEETING WHICH IS AN IDEAL SETTING FOR NETWORKING WITH COLLEAGUES AND ADDRESSING FUTURE CHALLENGES OF HIGHER EDUCATION

4d Other program services (Describe in Schedule O)
(Expenses $ 6,813,467 including grants of $ 117,500) (Revenue $ 7,838,804)

4e **Total program service expenses** ▶$ 44,382,578

Part IV **Checklist of Required Schedules**

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	Yes	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		No
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, line10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.*	11b		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.*	11c	Yes	
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X.*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Parts I and IV*	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Parts II and IV*	15	Yes	
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	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? *If "Yes," answer lines 24b–24d and complete Schedule K. If "No," go to line 25*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part I*	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	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? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	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? *If "Yes," complete Schedule L, Part IV*	28c	Yes	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	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? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		No
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* ☐ **Yes** ☑ **No**			
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	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? *If "Yes," complete Schedule R, Part VI*	37	Yes	
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	398			
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	Yes	
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	2a	272			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		No
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?			6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O			13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a 34			
b	Enter the number of voting members included in line 1a, above, who are independent	1b 34			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		No
6	Does the organization have members or stockholders?		6	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		8a	Yes	
b	Each committee with authority to act on behalf of the governing body?		8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		9		No

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

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

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶ DC , FL , NY

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply

☐ Own website ☐ Another's website ☑ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
See Additional Data Table										

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
See Additional Data Table										

1b	**Sub-Total** . . . . ►			
c	**Total from continuation sheets to Part VII, Section A** . . . . ►			
d	**Total (add lines 1b and 1c)** . . . . ►	3,750,243	0	1,254,108

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ►36

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
EDUCATION TESTING SERVICE 4897 COLLECTION CENTER DR CHICAGO, IL 60693	EDUCATION RESEARCH	1,441,188
NCS PEARSON INC 13036 COLLECTION DRIVE CHICAGO, IL 60693	EDUCATIONAL CONSLTG	812,039
WARFIELD SANFORD ELEVATOR COMPANY 7811 ACADEMY LANE LAUREL, MD 20707	SERVICE & REPAIR	489,165
CMGRP Inc PO Box 7247-6593 PHILADELPHIA, PA 191706593	PR SERVICES	444,369
MARINER SYSTEM INC 1670 S AMPHLETT BLVD SUITE 300 SAN MATEO, CA 94402	APPLICATIONS MGMT	282,770

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ►15

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns . . . 1a					
	b Membership dues 1b	6,378,844				
	c Fundraising events 1c					
	d Related organizations . . . 1d					
	e Government grants (contributions) 1e	21,256,197				
	f All other contributions, gifts, grants, and similar amounts not included above 1f	4,701,701				
	g Noncash contributions included in lines 1a-1f $	596,670				
	h **Total.** Add lines 1a-1f . . . . ▶		32,336,742			
Program Service Revenue		Business Code				
	2a TESTING AND REGISTRATION FEES	900099	15,355,637	15,355,637		
	b RENT INCOME	532000	5,624,208	5,624,208		
	c GARAGE PARKING	812930	304,965	302,104	2,861	
	d SALES AND OTHER INCOME	900099	464,929	464,929		
	e INVESTMENT IN JOINT VENTURE	900099	4,089,229	4,089,229		
	f All other program service revenue					
	g **Total.** Add lines 2a–2f . . . . ▶		25,838,968			
Other Revenue	3 Investment income (including dividends, interest and other similar amounts) . . . . . ▶		820,998			820,998
	4 Income from investment of tax-exempt bond proceeds . . ▶		0			
	5 Royalties . . . . ▶		316,779			316,779

	(i) Real	(ii) Personal
6a Gross Rents		
b Less rental expenses		
c Rental income or (loss)		

			(A)	(B)	(C)	(D)
d Net rental income or (loss) . . . . ▶						

	(i) Securities	(ii) Other
7a Gross amount from sales of assets other than inventory	1,616,322	
b Less cost or other basis and sales expenses	1,513,214	
c Gain or (loss)	103,108	

		(A)	(B)	(C)	(D)
7d Net gain or (loss) . . . . ▶		103,108			103,108
8a Gross income from fundraising events (not including $ ______ of contributions reported on line 1c) See Part IV, line 18 . . . a					
b Less direct expenses . . . b					
c Net income or (loss) from fundraising events . . ▶		0			
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 . . . ▶		0			
10a Gross sales of inventory, less returns and allowances . a	1,233,858				
b Less cost of goods sold . . b	445,110				
c Net income or (loss) from sales of inventory . . ▶		788,748	547,883	240,865	0
Miscellaneous Revenue	Business Code				
11a THE PRESIDENCY - PUBLICATION ADVERTISING	541800	48,343		48,343	
b					
c					
d All other revenue					
e **Total.** Add lines 11a–11d . . . . . . ▶		48,343			
12 **Total revenue.** See Instructions . . . ▶		60,253,686	26,383,990	292,069	1,240,885

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	10,312,112	10,312,112		
2	Grants and other assistance to individuals in the U S See Part IV, line 22	0	0		
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	0	0		
4	Benefits paid to or for members	0	0		
5	Compensation of current officers, directors, trustees, and key employees	3,051,197	2,644,349	315,150	91,698
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	11,600,578	9,975,177	1,228,832	396,569
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	1,025,035	883,741	106,821	34,473
9	Other employee benefits	5,137,960	4,442,314	518,355	177,291
10	Payroll taxes	954,416	822,856	99,462	32,098
a	Fees for services (non-employees) Management	0			
b	Legal	307,811	124,199	183,612	
c	Accounting	272,182	0	272,182	
d	Lobbying	0			
e	Professional fundraising services *See Part IV, line 17* . .	0			
f	Investment management fees	45,512	0	45,512	
g	Other	4,120,822	3,506,967	583,596	30,259
12	Advertising and promotion	16,368	0	0	16,368
13	Office expenses	1,910,945	1,593,688	266,673	50,584
14	Information technology	313,371	253,252	55,470	4,649
15	Royalties . .	0			
16	Occupancy	3,382,792	2,939,038	334,061	109,693
17	Travel	2,048,747	1,981,033	60,270	7,444
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	988,563	939,489	48,159	915
20	Interest	212,075	0	212,075	
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	1,437,322	1,073,091	351,715	12,516
23	Insurance	91,604	10,827	80,519	258
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	AWARDS TO SUBRECIPIENTS	1,416,222	1,416,222		
b	REPAIRS AND MAINTENANCE	870,678	696,442	159,861	14,375
c	MISCELLANEOUS	607,870	564,506	37,713	5,651
d	BAD DEBT AND WRITE DOWNS	203,275	203,275		
e	REAL ESTATE AND OTHER TAXES	150	0	150	
f	All other expenses				
25	**Total functional expenses.** Add lines 1 through 24f	50,327,607	44,382,578	4,960,188	984,841
26	**Joint costs.** Check here ▶ ☐ if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		4,761,250	1	4,762,091
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net		7,089,267	3	7,088,300
	4	Accounts receivable, net		3,342,354	4	1,488,126
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		14,726,616	8	91,858
	9	Prepaid expenses and deferred charges		1,356,404	9	1,974,487
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 31,012,342			
	b	Less accumulated depreciation	10b 24,207,941	6,789,379	10c	6,804,401
	11	Investments—publicly traded securities		33,484,877	11	37,744,865
	12	Investments—other securities See Part IV, line 11		531,581	12	178,303
	13	Investments—program-related See Part IV, line 11		1,481,298	13	24,958,888
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		692,408	15	1,064,585
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		74,255,434	16	86,155,904
Liabilities	17	Accounts payable and accrued expenses		9,760,559	17	10,296,791
	18	Grants payable			18	
	19	Deferred revenue		6,139,594	19	9,844,922
	20	Tax-exempt bond liabilities		4,852,398	20	4,441,332
	21	Escrow or custodial account liability *Complete Part IV of Schedule D*			21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities Complete Part X of Schedule D		3,335,831	25	3,346,885
	26	**Total liabilities.** Add lines 17 through 25		24,088,382	26	27,929,930
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		44,601,928	27	52,321,406
	28	Temporarily restricted net assets		5,565,124	28	5,904,568
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		50,167,052	33	58,225,974
	34	Total liabilities and net assets/fund balances		74,255,434	34	86,155,904

Part XI Reconcilliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12) . . .	1	60,253,686
2	Total expenses (must equal Part IX, column (A), line 25)	2	50,327,607
3	Revenue less expenses Subtract line 2 from line 1	3	9,926,079
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	50,167,052
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-1,867,157
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	58,225,974

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
American Council on Education

Employer identification number
53-0196573

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☑ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?	**11g(i)**		
(ii) a family member of a person described in (i) above?	**11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

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? Yes	(iv) No	(v) Did you notify the organization in col (i) of your support? Yes	(v) No	(vi) Is the organization in col (i) organized in the U S ? Yes	(vi) No	(vii) Amount of support
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)** 2006	**(b)** 2007	**(c)** 2008	**(d)** 2009	**(e)** 2010	**(f)** Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public Support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	**(a)** 2006	**(b)** 2007	**(c)** 2008	**(d)** 2009	**(e)** 2010	**(f)** Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total support** (Add lines 7 through 10)						

12 Gross receipts from related activities, etc (See instructions) | **12** |

13 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f)) | **14** |

15 Public Support Percentage for 2009 Schedule A, Part II, line 14 | **15** |

16a **33 1/3% support test—2010.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support test—2009.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2010.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2009.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private Foundation** If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶☐

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	33,639,716	26,661,435	33,168,594	27,209,221	32,336,742	153,015,708
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	16,169,666	19,214,079	19,497,552	23,634,652	26,831,961	105,347,910
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	49,809,382	45,875,514	52,666,146	50,843,873	59,168,703	258,363,618
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)						258,363,618

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	49,809,382	45,875,514	52,666,146	50,843,873	59,168,703	258,363,618
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	8,384,803	7,301,447	7,003,142	1,936,660	1,137,777	25,763,829
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	8,384,803	7,301,447	7,003,142	1,936,660	1,137,777	25,763,829
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)	58,194,185	53,176,961	59,669,288	52,780,533	60,306,480	284,127,447

14 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	90 932 %
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	89 039 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2010** (line 10c column (f) divided by line 13 column (f))	17	9 068 %
18 Investment income percentage from **2009** Schedule A, Part III, line 17	18	10 906 %

19a **33 1/3% support tests—2010.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☑

b **33 1/3% support tests—2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

20 **Private Foundation** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ▶☐

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

Additional Data

Software ID:
Software Version:
EIN: 53-0196573
Name: American Council on Education

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
COLE SUSAN A DIRECTOR	1 0	X						0	0	0
GANN PAMELA B DIRECTOR	1 0	X						0	0	0
GENSHAFT JUDY DIRECTOR	1 0	X						0	0	0
MARTIN CAROLYN A BIDDY DIRECTOR	1 0	X						0	0	0
MCGUIRE PATRICIA DIRECTOR	1 0	X						0	0	0
MIDDLETON CHARLES DIRECTOR	1 0	X						0	0	0
REILLY KEVIN P DIRECTOR	1 0	X						0	0	0
WONG LESLIE DIRECTOR	1 0	X						0	0	0
AOUN JOSEPH DIRECTOR	1 0	X						0	0	0
AYERS EDWARD DIRECTOR	1 0	X						0	0	0
CURRIE DING-JO DIRECTOR	1 0	X						0	0	0
GARIBALDI ANTOINE DIRECTOR	1 0	X						0	0	0
MITCHELL HORACE DIRECTOR	1 0	X						0	0	0
NATALICIO DIANA DIRECTOR	1 0	X						0	0	0
SEXTON JOHN DIRECTOR	1 0	X						0	0	0
YUDOF MARK DIRECTOR	1 0	X						0	0	0
HARRIS BRICE W DIRECTOR	1 0	X						0	0	0
MARX ANTHONY W DIRECTOR	1 0	X						0	0	0
MATOS RODRIGUEZ FELIX V DIRECTOR	1 0	X						0	0	0
MAXWELL DAVID DIRECTOR	1 0	X						0	0	0
MULLEN JAMES H DIRECTOR	1 0	X						0	0	0
PADRON EDUARDO J DIRECTOR	1 0	X						0	0	0
ROMO RICARDO DIRECTOR	1 0	X						0	0	0
TURNER GERALD R DIRECTOR	1 0	X						0	0	0
MILLER KEITH L DIRECTOR	1 0	X						0	0	0

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
PRUITT GEORGE A DIRECTOR	1 0	X						0	0	0
DAHL CHRISTOPHER C DIRECTOR	1 0	X						0	0	0
PRIVETT STEPHEN A SJ DIRECTOR	1 0	X						0	0	0
LINNANE BRIAN SJ DIRECTOR	1 0	X						0	0	0
MASON SALLY DIRECTOR	1 0	X						0	0	0
MARTIN GEORGE E DIRECTOR	1 0	X						0	0	0
ANDERSON LOREN J DIRECTOR	1 0	X						0	0	0
RHOADES GARY DIRECTOR	1 0	X						0	0	0
STEWART DEBRA W DIRECTOR	1 0	X						0	0	0
WALDA JOHN DIRECTOR	1 0	X						0	0	0
KHATOR RENU DIRECTOR	1 0	X						0	0	0
BOSCHINI VICTOR DIRECTOR	1 0	X						0	0	0
DISTEFANO PHILIP DIRECTOR	1 0	X						0	0	0
GORA JOANN DIRECTOR	1 0	X						0	0	0
MCAULIFFE JANE DIRECTOR	1 0	X						0	0	0
REILLY KEVIN P DIRECTOR	1 0	X						0	0	0
SPANGLER MARY DIRECTOR	1 0	X						0	0	0
WATSON WAYNE DIRECTOR	1 0	X						0	0	0
NORTON KAY DIRECTOR	1 0	X						0	0	0
MILLIKEN JAMES B DIRECTOR	1 0	X						0	0	0
GARLAND JOHN W DIRECTOR	1 0	X						0	0	0
PRAGER SUSAN WESTERBERG DIRECTOR	1 0	X						0	0	0
WELLS RICHARD DIRECTOR	1 0	X						0	0	0
MCCALLIN NANCY DIRECTOR	1 0	X						0	0	0
BROAD MARGARET C PRESIDENT	50 0			X				451,635	0	248,284

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
HARTLE TERRY SVP, GOV'T & PA	50 0			X				319,854	0	130,599
PIPPINS SHIRLEY SVP, PROGRAMS & SERVICES	50 0			X				341,413	0	117,355
TOMITZ JEFFREY A CHIEF FINANCIAL OFFICER	50 0			X				227,344	0	71,529
BABBY ELLEN VP, ADVANCEMENT & MEMBER SERV	50 0				X			240,080	0	75,435
COLLINS COLEEN ASST VP, HR & OPERATIONS SERV	50 0				X			197,017	0	61,976
FREEMAN KARA CHIEF INFORMATION OFFICER	50 0				X			197,211	0	62,064
MELOY ADA GENERAL COUNSEL	50 0				X			249,349	0	78,206
SELBE JAMES ASST VP, LIFELONG LEARNING	50 0				X			182,678	0	52,127
CHESTANGNICOLE VICE PRESIDENT & EXEC DIR GEDT	50 0				X			281,199	0	22,843
VAN UMMERSEN CLAIRE VP, EFFECTIVE LEADERSHIP	50 0					X		244,843	0	76,610
GREEN MADELEINE F VP, INT'L INITIATIVES	50 0					X		243,847	0	76,666
TIMMONS BECKY ASST VP, GOV'T RELATIONS	50 0					X		205,746	0	64,643
MCDONOUGH TIMOTHY ASST VP, PUBLIC AFFAIRS	50 0					X		207,785	0	65,360
KING JACQUELINE ASST VP,CTR FOR POLICY ANALYS	50 0					X		160,242	0	50,411

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ Complete if the organization is described below.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then
- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then
- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then
- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization	Employer identification number
American Council on Education	53-0196573

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures ▶ $

3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c) except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt funtion activities ▶ $

3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds If none, enter -0-	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ☐ if the filing organization belongs to an affiliated group
B Check ☐ if the filing organization checked box A and "limited control" provisions apply

	Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing Organization's Totals	**(b)** Affiliated Group Totals
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	0	
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	181,047	
c	Total lobbying expenditures (add lines 1a and 1b)	181,047	
d	Other exempt purpose expenditures	50,146,560	
e	Total exempt purpose expenditures (add lines 1c and 1d)	50,327,607	
f	Lobbying nontaxable amount Enter the amount from the following table in both columns	1,000,000	

If the amount on line 1e, column (a) or (b) is:	**The lobbying nontaxable amount is:**
Not over $500,000	20% of the amount on line 1e
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

		(a)	(b)
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000	
h	Subtract line 1g from line 1a If zero or less, enter -0-	0	
i	Subtract line 1f from line 1c If zero or less, enter -0-	0	
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	☐ **Yes** ☐ **No**	

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

	Calendar year (or fiscal year beginning in)	**(a)** 2007	**(b)** 2008	**(c)** 2009	**(d)** 2010	**(e)** Total
2a	Lobbying non-taxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
b	Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
c	Total lobbying expenditures	545,122	317,411	204,725	181,047	1,248,305
d	Grassroots non-taxable amount	250,000	250,000	250,000	250,000	1,000,000
e	Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000
f	Grassroots lobbying expenditures	0	0	0	0	0

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities? If "Yes," describe in Part IV			
j	Total lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) non-deductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i Also, complete this part for any additional information

Identifier	Return Reference	Explanation

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
American Council on Education

Employer identification number
53-0196573

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit ☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
- ☐ Preservation of land for public use (e g , recreation or pleasure)
- ☐ Preservation of an historically importantly land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

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

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶______________

4 Number of states where property subject to conservation easement is located ▶______________

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

6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶______________

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ ______________

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

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ ______________

(ii) Assets included in Form 990, Part X ▶ $ ______________

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

a Revenues included in Form 990, Part VIII, line 1 ▶ $ ______________

b Assets included in Form 990, Part X ▶ $ ______________

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

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

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

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	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 XIV

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

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ▶

b Permanent endowment ▶

c Term endowment ▶

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

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

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,678,042		2,678,042
b Buildings		17,975,272	17,061,317	482,614
c Leasehold improvements				
d Equipment		10,359,028	7,146,624	3,643,745
e Other		0	0	0
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				6,804,401

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶	24,958,888	

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	0
INTEREST RATE SWAP	278,041
RETIREE MEDICAL BENEFIT OBLIGA	3,068,844
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	3,346,885

2. Fin 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	60,253,686
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	50,327,607
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	9,926,079
4	Net unrealized gains (losses) on investments	4	-1,856,103
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-11,054
9	Total adjustments (net) Add lines 4 - 8	9	-1,867,157
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	8,058,922

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	59,010,517
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	-1,856,103		
b	Donated services and use of facilities	2b	31,885		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d	135,939		
e	Add lines **2a** through **2d**			2e	-1,688,279
3	Subtract line **2e** from line **1**			3	60,698,796
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b	-445,110		
c	Add lines **4a** and **4b**			4c	-445,110
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	60,253,686

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	50,951,595
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a	31,885		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d	592,103		
e	Add lines **2a** through **2d**			2e	623,988
3	Subtract line **2e** from line **1**			3	50,327,607
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	50,327,607

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
COUNCIL TAX STATUS	SCHEDULE D, PART X	THE COUNCIL HAS BEEN GRANTED EXEMPTION FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND HAS BEEN FURTHER CLASSIFIED AS A PUBLIC CHARITY THE COUNCIL EARNS UNRELATED BUSINESS INCOME DERIVED FROM PUBLICATION ADVERTISING AND RENTAL INCOME FROM FOR-PROFIT ENTITIES HOWEVER, NO TAXES WERE PAYABLE ON SUCH AMOUNTS FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010, AS ALLOWABLE DEDUCTIBLE EXPENSES EXCEEDED UNRELATED INCOME THE COUNCIL APPLIES A "MORE-LIKELY-THAN-NOT" THRESHOLD TO POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN
RECONCILIATION OF NET ASSETS	SCHEDULE D, PART XI, LINE 8	GAIN ON INTEREST RATE SWAP $135,939 POSTRETIREMENT CHARGE OTHER THAN NET PERIODIC BENEFIT COST <146,993> ========= TOTAL OTHER CHANGES <11,054>
RECONCILIATION OF REVENUE	SCHEDULE D, PART XII, LINE 2D	GAIN ON INTEREST RATE SWAP $135,939 ======== SCHEDULE D, PART XII, LINE 4B COST OF GOODS SOLD $<445,110> ========
RECONCILIATION OF EXPENSES	SCHEDULE D, PART XIII, LINE 2D	POSTRETIREMENT CHARGE OTHER THAN NET PERIODIC BENEFIT COST 146,993 RECLASSIFICATION OF COST OF GOODS SOLD 445,110 ========= TOTAL 592,103

SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
American Council on Education

Employer identification number
53-0196573

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 the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ **Yes** ☐ **No**

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States

3 Activites per Region (Use Part V if additional space is needed)

	(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region or independent contractors	(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 region/investments in region
	Central America and the Caribbean	0	0	Program Services	INTL DEVELOPM OF EDUC	225,844
	Europe (Including Iceland and Greenland)	0	0	Program Services	INTL DEVELOPM OF EDUC	329,650
	Middle East and North Africa	0	0	Program Services	INTL DEVELOPM OF EDUC	2,272,253
	North America	0	0	Program Services	INTL DEVELOPM OF EDUC	3,426,384
	South America	0	0	Program Services	INTL DEVELOPM OF EDUC	807,464
	South Asia	0	0	Program Services	INTL DEVELOPM OF EDUC	101,442
	Sub-Saharan Africa	0	0	Program Services	INTL DEVELOPM OF EDUC	5,448,521
	Sub-Saharan Africa	0	0	Grantmaking		460,852
3a	Sub-total	0	0			13,072,410
b	Total from continuation sheets to Part I					
c	**Totals** (add lines 3a and 3b)	0	0			13,072,410

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. Check this box if no one recipient received more than $5,000 . . . . ▶ ☐
Use Part V 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 of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Sub-Saharan Africa	DIVERSITY	368,263				
		Sub-Saharan Africa	DIVERSITY	64,623				
		Sub-Saharan Africa	DIVERSITY	27,966				

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 . . . . . . ▶ 0

3 Enter total number of other organizations or entities . . . . ▶ 3

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. Use Part V 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)

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 (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 and/or Form 3520-A. (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, 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**

Complete this part to provide the information (see instructions) required in Part I, line 2, and any additional information.

Identifier	Return Reference	Explanation
SCHEDULE F, PART I, LINE 2 - MONITORING FUNDS		The American Council on Education (ACE) receives federal funds through its office of Higher Education for Development (HED) and the office of Leadership and Lifelong Learning (LLL) In accordance with federal government administrative requirements, ACE performs subrecipient monitoring of funds it receives from federal sources in order to ensure that the funds are being used for their intended purpose and that there are no OMB Circular A-133 audit findings that may adversely affect the use of the subrecipient's grant funds Subrecipient monitoring efforts are a joint effort of program and finance staff While a number of ACE's subrecipient monitoring efforts are common to each of the federally-funded offices, there is also a series of specific monitoring efforts dedicated specifically to management of HED subrecipients and LLL recipients, which are implemented on a case-by-case or "as needed" basis, such as specific training or specific templates for subrecipents The special efforts are developed to accommodate the different nature and needs of the programs and their respective recipients 4 Funding Mechanisms 4 1 Higher Education for Development (HED) HED receives funding from the United States Agency for International Development (USAID) and the Department of State (DOS) through cooperative agreements HED has a Leader-With- Associate (LWA) cooperative agreement with USAID, whereby a large portion of the funds received are required to be subawarded to partnerships between American and foreign higher education institutions USAID Missions and other federal agencies can buy into the LWA to add funding for specific activities in two ways 1) Adding funds directly into the LWA, or 2) Adding funds to an Associate In addition to the Leader-With-Associate award and the Associate Awards from USAID, HED received a Cooperative Agreement from the DOS during the summer of 2011 The DOS agreement also has the requirement to pass the funds to partnerships between American and foreign institutions for Higher Education Through a competitive award process, the funds from USAID and DOS are subawarded to the American institutions of higher education, which then pass part of the funds to the foreign institutions The foreign institutions of higher education are the sub-subawardees of funds from USAID and DOS 4 2 Leadership for Lifelong Learning (formerly named "Program and Services") ACE also receives funding from a Cooperative Agreement with USAID-South Africa Mission The Cooperative Agreement was awarded to ACE to provide technical assistance and skills development to Further Education Training Colleges (FETCs) in South Africa Under this Cooperative Agreement, ACE established subagreements with US-based nonprofit organizations, South Africa-based healthcare organizations, and South Africa-based FETCs 5 Grants & Contracts Unit Monitoring Efforts The Grants & Contracts Unit of ACE's Finance and Budget Department (G&C unit) conducts monitoring efforts that take place in different stages and ways during the life of a subaward, from application to close-out During the life of an award, ACE/G&C Unit uses a database to track its partners to ensure A-133 reports, quarterly invoices and foreign tax reports are submitted in a timely manner 5 1 Application phase During the application phase, ACE presents the applicants with a budget application package that compels the dis closure of financial information and existing financial systems that will ensure proper management of federal funds The package consists of five documents 1) A Microsoft Excel budget form, 2) A sample of the budget form populated with a fictional budget to provide the applicants with examples of how to utilize the template, 3) A Microsoft Word budget narrative sample that goes with the budget sample provided, so applicants can visualize what kind of information the budget narrative should contain, 4) A Microsoft Powerpoint presentation that lays out the rules for proper budgeting under the federal cost principles and provides references to the federal regulations, and 5) A Microsoft Word checklist to be completed once the budget is finalized to aid the applicant in ensuring that all requirements have been fulfilled With each application package, an institution is required to submit a budget, a budget narrative, a copy of its NICRA letter, and any other policies relevant for the budget review, such as institutional policies for fringe benefits and equipment Additionally, starting in FY12, applicants will be required to complete a pre-award survey in which they answer specific questions about the capabilities of their financial systems As an extra effort to ensure that partners have comprehensive understanding of the cost principles and federal regulations from the application phase, ACE G&C Unit also provides support to partners during the application phase This support consists of participation in webinars that program staff conduct with applicants

Identifier	Return Reference	Explanation
SCHEDULE F, PART I, LINE 2 - MONITORING FUNDS		during the application phase, where partners can ask questions and are often presented with a tutorial of how to use the budget template provided In addition, G&C staff are available for questions during the application phase 5 2 Post-award phase Once a partner is selected, G&C unit and program staff jointly monitor the progress of the partnership through collection of financial reports, cost share reports, programmatic narrative reports, OMB Circular A-133 audit reports, tax reports, annual implementation work plans and budgets, and continuous contact with partners by phone, e-mail, or face-to-face meetings From time to time ACE also incorporates site visits and trainings as part of its monitoring efforts 5 2 1 Financial and Cost Share Reports ACE subaward agreements require that subawardees submit quarterly financial reports and quarterly cost share reports to program staff A template for these reports is provided to partners as an attachment to the subaward agreements The reports track total approved budget, total expenses for the period, and total cumulative expenses, both for the federal portion of the subaward and cost share Subawardees are required to submit quarterly financial and cost share reports to ACE 30 days after the end of each quarter The only exception to this requirement is the fourth quarter reports, which are due to ACE on October 15th This allows ACE to properly process all payments to partners and close its own fiscal year within the deadlines established by ACE's Board of Directors Reports of a financial nature go through a series of internal reviews prior to payment The program specialist in charge of managing the partnership conducts the first review, comparing expenditures on award and cost share against the approved budgets and based on his/her knowledge of the activities conducted by the partner during the quarter being reviewed The program specialist also checks the reports for mathematical errors, for improper charges, and for other inconsistencies Once the program specialist provides the first program approval, he/she submits the report to his/her supervisor for the second program approval With the second program approval, the reports are sent to the G&C Unit The Grants Specialist at the G&C Unit once again checks expenses against approved budgets and provides a second review of mathematical checks and compliance issues With the approval of the Grants Specialist, the report is then submitted to the Director of Grants & Contracts, who provides the final review and final approval prior to payment 5 2 2 Programmatic Reports ACE subaward agreements require that subawardees submit semi-annual progress reports to program staff Once again, a template for these reports is provided to partners as an attachment to the subaward agreements The narrative programmatic reports are used to track and monitor the partnership progress and accomplishments and are submitted directly to the program specialist who is managing the partnership More about this particular monitoring tool is described below in the session "Program Monitoring Efforts" 5 2 3 Audit Reports As described below, ACE obtains audit reports from its partners annually Any partner's audit findings that affect or may have a direct impact on ACE subawards are followed- up directly with the partner within six months after the receipt of the subrecipient's audit report ACE sends follow-up letters to all organizations that have not submitted an audit report before November 30 of each year Foreign Partners Foreign organizations are not subject to OMB Circular A-133 requirements ACE sends a an audit certification letter to the foreign partners, around the same period of the local partners' letter The letter informs the partners that, in accordance with the requirements of the Automated Directives System (ADS) 591, foreign organizations spending $300,000 or more during their fiscal year in USAID awards shall have an annual finan

Identifier	Return Reference	Explanation
SCHEDULE F, PART I, LINE 3, COLUMN (F)		EXPENSES ARE REPORTED ACCORDING TO ACE'S BOOKS AND RECORDS

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
American Council on Education

Employer identification number
53-0196573

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Part II can be duplicated if additional space is needed. ▶ ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

2 Enter total number of section 501(c)(3) and government organizations ▶ 70

3 Enter total number of other organizations ▶ 2

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 53-0196573
Name: American Council on Education

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
ALAMO COMMUNITY COLLEGE DISTRICT811 W HOUSTON ST SAN ANTONIO,TX 78207	74-6002173	501(c)(3)	122,907				SUPPORT DIVERSITY
AMERICAN ASSOC OF COMMUNITY COLLEGES	53-0196569	115	18,789				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
APPALACHIAN STATE UNIVERSITYJOHN E THOMAS BLDG BOONE,NC 28608	56-1176030	115	95,976				SUPPORT DIVERSITY
ARIZONA STATE UNIVERSITYPO BOX 873503 TEMPLE,AZ 852873503	86-0196696	115	107,930				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
ASSN OF PUBLIC & LAND GRANT UNIVERSITIESPO BOX 75263 BALTIMORE,MD 21275	53-0183246		68,329				SUPPORT DIVERSITY
BROWN UNIVERSITYPO BOX 1929 PROVIDENCE,RI 02912	05-0258809	501(c)(3)	38,086				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
CALIFORNIA STATE UNIVERSITY FULLERTON 2600 NUTWOOD AVE FULLERTON,CA 92831	95-2081258	115	35,495				SUPPORT DIVERSITY
CENTRAL COMMUNITY COLLEGEPO BOX 4903 GRAND ISLAND,NE 68802	47-0728813	115	37,569				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
COLORADO STATE UNIVERSITY6015 CMPS DEL OSP FT COLLINS,CO 80523	84-6000545	115	87,856				SUPPORT DIVERSITY
CORNELL UNIVERSITYPO BOX 22 ITHACA,NY 148510022	15-0532082	501(c)(3)	126,516				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
DUQUESNE UNIVERSITY 427 RANGOS BLDG PITTSBURGH, PA 15282	25-1035663	115	80,607				SUPPORT DIVERSITY
EASTERN IOWA COMMUNITY COLLEGE DISTRICT 306 W RIVER DRIVE DAVENPORT, IA 52801	42-1430209	115	104,780				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
EASTERN MENNONITE UNIVERSITY1200 PARK ROAD HARRISONBURG,VA 22802	54-0575812	501(c)(3)	101,212				SUPPORT DIVERSITY
EMORY UNIVERSITY1599 CLIFTON ROAD 4TH FLOOR ATLANTA,GA 303224250	58-0566256	501(c)(3)	285,820				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
FAIRFIELD UNIVERSITY 1073 N BENSON RD FAIRFIELD,CT 06824	06-0646623	501(c)(3)	46,178				SUPPORT DIVERSITY
FLORIDA INTERNATIONAL UNIVERSITYUNIVERSITY PARK CAMPUS 11200 SW 8TH ST MARC 470 MIAMI,FL 33199	65-0177616	501(c)(3)	73,563				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
GATEWAY TECHNICAL COLLEGE3520 30TH AVE KENOSHA,WI 53144	39-1290708	501(c)(3)	173,690				SUPPORT DIVERSITY
GEORGIA STATE UNIVERSITYPO BOX 3999 ATLANTA,GA 303023999	58-1845423	115	680,494				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
HIGHLINE COMMUNITY COLLEGE2400 SO 240TH DES MOINES,WA 98198	23-7428279	115	48,276				SUPPORT DIVERSITY
HILLSBOROUGH COMMUNITY COLLEGEPO BOX 31127 TEMPA,FL 336313127	59-1219841	115	28,820				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
ILLINOIS INSTITUTE OF TECHNOLOGYCONT OFC LOCKBOX 95152 CHICAGO,IL 60694	36-2170136	501(c)(3)	160,918				SUPPORT DIVERSITY
INDIANA UNIVERSITY400 E 7TH ST ROOM 436 BLOOMINGTON,IN 47408	35-2134409	115	135,957				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
JOBS FOR THE FUTURE 2000 PA AVE NW WASHINGTON,DC 20006	06-1164568	501(c)(3)	33,376				SUPPORT DIVERSITY
JOHNS HOPKINS UNIVERSITY12529 COLLECTIONS CTR DR CHICAGO,IL 60693	52-0595110	501(c)(3)	548,438				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
KANSAS STATE UNIVERSITY10 ANDERSON HALL MANHATTAN,KS 665060108	48-0771751	115	162,443				SUPPORT DIVERSITY
MACOMB COMMUNITY COLLEGE14500 E 12 MILE ROAD WARREN,MI 48088	38-3495303	115	8,653				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
MICHIGAN STATE UNIVERSITY301 ADMIN BLDG E LANSING,MI 48824	38-6005984	115	224,237				SUPPORT DIVERSITY
MICHIGAN TECHNOLOGICAL UNIVERSITY1400 TOWNSEND DRIVE HOUGHTON,MI 49931	38-6005955	501(c)(3)	125,226				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
MIDDLESEX COMMUNITY COLLEGE33 KEARNEY SQUARE LOWELL,MA 08152	04-2973384	115	49,483				SUPPORT DIVERSITY
MISSOURI SOUTHERN STATE UNIVERSITY3950 E NEWMAN ROAD JOPLIN,MO 648011595	43-0813540	115	27,619				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
NASSAU COMMUNITY COLLEGEONE EDUCATION DRIVE GARDEN CITY,NY 11530	11-2533314	115	54,135				SUPPORT DIVERSITY
NORTH DAKOTA STATE UNIVERSITYDEPT 3130 FARGO,ND 581086050	45-6002439	115	95,882				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
NORTHERN VIRGINIA COMMUNITY COLLEGE 4001 WAKEFIELD CHAP RD ANNANDALE,VA 22003	53-0249730	115	10,016				SUPPORT DIVERSITY
OHIO STATE UNIVERSITY 1960 KENNY RD COLUMBUS,OH 432101063	31-6025986	115	215,121				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
OHIO UNIVERSITY280 HDL CENTER ATHENS,OH 45701	31-6402113	501(c)(3)	153,094				SUPPORT DIVERSITY
RED ROCKS COMMUNITY COLLEGE13300 W 6TH AVE BOX 16 LAKEWOOD,CO 80228	84-1139105	115	121,018				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
RESEARCH FOUNDATION CUNY230 W 41ST ST NEW YORK,NY 10036	13-1988190	501(c)(3)	60,766				SUPPORT DIVERSITY
RESEARCH FOUNDATION OF SUNYPO BOX 9 ALBANY,NY 122010009	14-1368361	501(c)(3)	222,377				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
ROCHESTER INSTITUTE OF TECHNOLOGY7 LOMB MEM DR ROCHESTER, NY 146235608	16-0743140	501(c)(3)	71,627				SUPPORT DIVERSITY
SAN DIEGO STATE UNIVERSITY RESEARCH FDTN5250 CAMPANILE DRIVE SAN DIEGO, CA 92182	95-6042721	501(c)(3)	12,186				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
SOUTH CAROLINA STATE UNIVERSITY300 COLLEGE AVE NE ORANGEBURG,SC 29117	57-6000950	115	158,561				SUPPORT DIVERSITY
SOUTHWESTERN UNIVERSITY SCHOOL OF LAW3050 WILSHIRE BLVD LOS ANGELES,CA 90010	95-1246140	501(c)(3)	103,778				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
ST LOUIS UNIVERSITY 3700 WEST PINE ST LOUIS,MO 63104	43-0654872	501(c)(3)	8,950				SUPPORT DIVERSITY
SYRACUSE UNIVERSITY OFC OF SPON ACCTG SYRACUSE,NY 13244	15-0532081	501(c)(3)	140,633				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
THE FUND FOR PUBLIC SCHOOLS4360 BROADWAY SUITE 428 NEW YORK,NY 10033	11-2656137		467,836				SUPPORT DIVERSITY
TULANE UNIVERSITY800 E COMMERCE RD HARAHAN,LA 70123	72-0423889	501(c)(3)	321,941				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
TUSKEGEE UNIVERSITY CARNEGIE HALL 4TH FL TUSKEGEE,AL 36088	63-0288878	501(c)(3)	129,524				SUPPORT DIVERSITY
UNIV OF ARIZONAPO BOX 3520 TUCSON,AZ 857223520	74-2652689	115	57,278				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
UNIV OF CALIFORNIA SAN DIEGO9500 GILMAN DR 108 DATE BLDG 0631-C LA JOLLA,CA 92093	95-2872494	115	583,952				SUPPORT DIVERSITY
UNIV OF COLORADO BOULDERSPON PROJ ACCTG BOULDER,CO 803090574	84-6000555	115	74,196				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
UNIV OF CONNECTICUT 438 WHITNEY RE EXT UNIT 113 STORRS,CT 062691133	06-0772160	115	236,262				SUPPORT DIVERSITY
UNIV OF GEORGIA475 N LUMPKIN ST ATHENS,GA 306025333	58-6001998	115	74,617				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
UNIV OF LOUISIANA AT LAFAYETTEPO BOX 40400 LAFAYETTE,LA 70504	72-6000820	115	22,823				SUPPORT DIVERSITY
UNIV OF MASSACHUSETTS BOSTON100 MORRISSEY BLVD BOSTON,MA 02125	04-3167352	115	52,982				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
UNIV OF TEXAS AT AUSTINPO BOX 7159 AUSTIN,TX 787137159	74-6000203	115	59,842				SUPPORT DIVERSITY
UNIV OF TEXAS AT EL PASOOFC OF CONT GNT EL PASO,TX 79968	74-6000813	115	437,676				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
UNIVERSITY OF CINCINNATIPO BOX 691031 CINCINNATI,OH 45269	31-0896555	115	304,334				SUPPORT DIVERSITY
UNIVERSITY OF FLORIDA PO BOX 113001 GAINESVILLE,FL 32611	59-1867557	115	191,584				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
UNIVERSITY OF HAWAII 2530 DOLE STREET HONOLULU,HI 96822	99-6000354	115	85,688				SUPPORT DIVERSITY
UNIVERSITY OF NEBRASKA - LINCOLN 312N 14TH ALEX WEST LINCOLN,NE 68588	27-1324754	115	120,256				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
UNIVERSITY OF PITTSBURGH3100 CATH OF LEARNING PITTSBURGH,PA 15260	25-0965591	115	382,666				SUPPORT DIVERSITY
UNIVERSITY OF SAN DIEGO5998 ALCALA PARK SAN DIEGO,CA 92110	95-2544535	115	165,188				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
UNIVERSITY OF SOUTHERN MAINEPO BOX 9300 PORTLAND,ME 04104	01-6000769	115	108,973				SUPPORT DIVERSITY
UTAH STATE UNIVERSITY 400 OLD MAIN HILL LOGAN,UT 843222400	87-6000528	115	196,055				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
VIRGINIA POLYTECHNIC INST & STATE UNIV1880 PRAATT DR STE 2006 BLACKSBURG,VA 24060	54-6001805	501(c)(3)	249,968				SUPPORT DIVERSITY
WASHTENAW COMMUNITY COLLEGE4800 E HURON RIVER DR ANN ARBOR,MI 48105	38-2575395	115	48,621				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
WESTERN ILLINOIS UNIVERSITYONE UNIVERSITY CIR MACOMB,IL 614551390	37-0910458	115	36,564				SUPPORT DIVERSITY
WILLIAM DAVIDSON INSTITUTE724 E UNIV AVE ANN ARBOR,MI 481091234	38-3048086	501(c)(3)	286,969				SUPPORT DIVERSITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
YOUTHBUILD USA58 DAY STREET SOMERVILLE,MA 02144	22-3076454	501(c)(3)	329,025				SUPPORT DIVERSITY

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
American Council on Education

Employer identification number
53-0196573

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☑ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☑ Health or social club dues or initiation fees ☐ 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 orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☑ Compensation committee ☑ Independent compensation consultant ☐ Form 990 of other organizations ☑ Written employment contract ☑ Compensation survey or study ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment from the organization or a related organization?	**4a**	Yes	
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

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

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

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) BROAD MARGARET C	(i)	413,518		38,117	59,400	188,884	699,919	0
	(ii)	0	0	0	0	0	0	0
(2) HARTLE TERRY	(i)	283,731	16,234	19,889	59,400	71,199	450,453	0
	(ii)	0	0	0	0	0	0	0
(3) PIPPINS SHIRLEY	(i)	279,439	25,488	36,486	39,400	77,955	458,768	0
	(ii)	0	0	0	0	0	0	0
(4) TOMITZ JEFFREY A	(i)	189,048	8,547	29,749	26,241	45,288	298,873	0
	(ii)	0	0	0	0	0	0	0
(5) BABBY ELLEN	(i)	193,308	8,636	38,136	27,815	47,620	315,515	0
	(ii)	0	0	0	0	0	0	0
(6) COLLINS COLEEN	(i)	155,758	8,117	33,142	22,717	39,259	258,993	0
	(ii)	0	0	0	0	0	0	0
(7) FREEMAN KARA	(i)	173,021	15,000	9,190	21,918	40,146	259,275	0
	(ii)	0	0	0	0	0	0	0
(8) MELOY ADA	(i)	211,698	0	37,651	28,769	49,437	327,555	0
	(ii)	0	0	0	0	0	0	0
(9) SELBE JAMES	(i)	151,188	0	31,490	20,302	31,825	234,805	0
	(ii)	0	0	0	0	0	0	0
(10) VAN UMMERSEN CLAIRE	(i)	222,385	0	22,458	28,026	48,584	321,453	0
	(ii)	0	0	0	0	0	0	0
(11) GREEN MADELEINE F	(i)	81,688	0	162,159	12,857	63,809	320,513	0
	(ii)	0	0	0	0	0	0	0
(12) TIMMONS BECKY	(i)	191,910	8,636	5,200	24,109	40,534	270,389	0
	(ii)	0	0	0	0	0	0	0
(13) MCDONOUGH TIMOTHY	(i)	191,123	0	16,662	26,964	38,396	273,145	0
	(ii)	0	0	0	0	0	0	0
(14) KING JACQUELINE	(i)	118,501	8,636	33,105	19,116	31,295	210,653	0
	(ii)	0	0	0	0	0	0	0
(15) CHESTANGNICOLE	(i)	281,199	0	0	22,843	0	304,042	0
	(ii)	0	0	0	0	0	0	0
(16)								

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation
SEVERANCE PAYMENT	SCHEDULE J, PART I, LINE 4A	THE BELOW INDIVIDUALS RECEIVED A SEVERANCE PAYMENT FROM THE FILING ORGANIZATION WHICH IS REPORTED IN SCHEDULE J, COLUMN BIII GREEN, MADELINE - $ 122,972
RETIREMENT PLAN	SCHEDULE J, PART I, LINE 4B	THE FOLLOWING EMPLOYEES PARTICIPATED IN A IRC SECTION 457(F)PLAN THE AMOUNT OF DEFERRAL DURING THE YEAR WAS AS FOLLOWS MARGARET BROAD $30,000 TERRY HARTLE $30,000 SHIRLEY PIPPINS $10,000
PRESIDENTIAL HOUSING	SCHEDULE J, PART I, LINE 1A	THE PRESIDENT IS PROVIDED HOUSING WHICH IS TREATED FOR TAX PURPOSES AS A NON-TAXABLE BENEFIT
HEALTH OR SOCIAL CLUB DUES	SCHEDULE J, PART I, LINE 1A	ACE PAID SOCIAL CLUB DUES IN THE AMOUNT OF $2,172 ON BEHALF OF MARGARET C BROAD, THE PRESIDENT OF ACE AND IT IS CONSIDERED A WORKING CONDITION FRINGE

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Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶See separate instructions.

OMB No 1545-0047
2010
Open to Public Inspection

Name of the organization
American Council on Education

Employer identification number
53-0196573

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

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

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

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

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

Part II Loans to and/or From Interested Persons.

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

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

Part III Grants or Assistance Benefitting Interested Persons.

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

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

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes	No
(1) AMHIC	SEE PART V FOR DETAIL	2,117,726	INSURANCE PREMIUMS		No

Part V **Supplemental Information**

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

Identifier	Return Reference	Explanation
SCHEDULE L, PART IV, LINE 1(b)	RELATIONSHIP BETWEEN INTERESTED PERSON AND THE ORGANIZATION	COLEEN COLLINS, A KEY EMPLOYEE OF AMERICAN COUNCIL ON EDUCATION, SERVED ON THE BOARD OF AMHIC

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

NonCash Contributions

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
American Council on Education

Employer identification number
53-0196573

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 oncash contribution amounts
1 Art—Works of art . . .				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles .				
7 Boats and planes . . .				
8 Intellectual property . .	X	1	596,670	COST
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests .				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other . .				
15 Real estate—Residential .				
16 Real estate—Commercial				
17 Real estate—Other . .				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts . .				
23 Scientific specimens . .				
24 Archeological artifacts .				
25 Other ▶ (____________)				
26 Other ▶(____________)				
27 Other ▶(____________)				
28 Other ▶ (____________)				

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

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

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

Identifier	Return Reference	Explanation

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
American Council on Education

Employer identification number
53-0196573

Identifier	Return Reference	Explanation
OTHER PROGRAM SERVICES	FORM 990, PART III, LINE 4D	BUILDING OPERATIONS AND OTHER ANCILLARY SERVICES - ACE OWNS AND OPERATES THE NATIONAL CENTER FOR HIGHER EDUCATION LOCATED AT ONE DUPONT CIRCLE NW, WASHINGTON, DC THROUGH ITS FACILITIES AND OFFICE SERVICES DEPARTMENT (FOS), ACE HOUSES SIXTEEN MEMBER ORGANIZATIONS AND THREE COMMERCIAL TENANTS, AND MANAGES ACCESS AND SECURITY OF THE BUILDING, PARKING GARAGE MAINTENANCE AND UP KEEP, CONFERENCE ROOM COORDINATION, AND OTHER DAY-TO-DAY OPERATIONS AND MAINTENANCE OF THE FACILITY ACE'S PROCUREMENT AND DOCUMENT SOLUTIONS CENTER (PDSC) PROVIDES SERVICES TO ACE AND MORE THAN TWENTY EXTERNAL ORGANIZATIONS LOCATED AT OR NEAR THE NCHE BUILDING THESE SERVICES INCLUDE PRINTING, MAILING, DUPLICATING, DOCUMENT IMAGING, PROCUREMENT, TELECOMMUNICATIONS, PUBLICATION STORAGE AND FULFILLMENT, AND SHIPPING POLICY ANALYSIS AND RESEARCH - CONDUCTS RESEARCH AND CONVENES RESEARCHERS AND POLICY MAKERS TO STUDY ISSUES OF INTEREST TO THE HIGHER EDUCATION COMMUNITY CURRENT ACTIVITIES OF THE CENTER FOCUS ON STUDENT FINANCIAL AID, DEMOGRAPHIC TRENDS IN HIGHER EDUCATION, ACADEMIC PREPARATION FOR COLLEGE, AND THE COLLEGE PRESIDENCY, AMONG OTHER TOPICS

Identifier	Return Reference	Explanation
MEMBERS	FORM 990, PART VI, SECTION A, LINE 6 AND LINE 7A	THE COUNCIL SHALL HAVE FOUR CLASSES OF VOTING MEMBERS (NATIONAL ASSOCIATION MEMBERS, INSTITUTIONAL MEMBERS, ORGANIZATIONAL MEMBERS, AND AFFILIATE MEMBERS) ACE MAINTAINS A MEMBERSHIP OF 1,800 INSTITUTIONS AND MEMBERSHIP IS A PREREQUISITE TO SERVING ON ACE'S BOARD AT ITS ANNUAL MEETING, THE GENERAL MEMBERSHIP OF ACE VOTES ON A SLATE OF NOMINEES TO THE BOARD OF DIRECTORS

Identifier	Return Reference	Explanation
990 REVIEW PROCESS	FORM 990, PART VI, SECTION B, LINE 11	A DRAFT VERSION OF INTERNAL REVENUE SERVICE (IRS) FORMS 990 AND 990-T ARE INITIALLY CIRCULATED AMONG ACE'S ENTIRE BOARD PRIOR TO THE SPRING MEETING OF THE BOARD OF DIRECTORS THE PURPOSE OF MAKING THE FORMS AVAILABLE TO THE ENTIRE BOARD MEMBERSHIP IS TO SOLICIT QUESTIONS AND/OR SUGGESTIONS FOR IMPROVEMENTS TO THE DRAFT ACE'S CHIEF FINANCIAL OFFICER (CFO) COMPILES ALL COMMENTS RECEIVED FROM THE BOARD AND RESOLVES THOSE MATTERS PRIOR TO THE BOARD MEETING ACE'S AUDIT COMMITTEE OF THE BOARD OF DIRECTORS IS CHARGED WITH COMPLIANCE OVERSIGHT, INCLUDING THE ACCURATE AND TIMELY FILING OF FORMS 990 AND 990-T THE AUDIT COMMITTEE ALSO PERIODICALLY RECEIVES UPDATES CONCERNING CHANGES TO THE FORMS PROMULGATED BY THE IRS PRIOR TO FILING THE FORMS, THE COMMITTEE RECEIVES A REPORT FROM THE CFO DESCRIBING ANY QUESTIONS OR COMMENTS THAT HAVE BEEN CLEARED PRIOR TO THE BOARD MEETING BARRING ANY ADDITIONAL QUESTIONS OR CONCERNS ARISING DURING THE COMMITTEE'S MEETING, APPROVAL TO FILE THE INFORMATION RETURNS IS VOTED UPON BY THE COMMITTEE'S MEMBERS

Identifier	Return Reference	Explanation
CONFLICT OF INTEREST	FORM 990, PART VI, SECTION B, LINE 12C	ALL RESPONSES TO CONFLICT OF INTEREST QUESTIONNAIRES ARE RECEIVED BY GENERAL COUNSEL ANY QUESTIONS ARE ADDRESSED AND RESOLVED ANY OUTSIDE BUSINESS RELATIONSHIPS WITH BUSINESSES DOING BUSINESS WITH ACE ARE DISCLOSED TO BOARD AUDIT COMMITTEE IN THE EVENT ANY CONFLICT IS IDENTIFIED, THE AUDIT COMMITTEE MAY APPOINT A DISINTERESTED PERSON OR COMMITTEE TO INVESTIGATE ALTERNATIVES TO THE TRANSACTION THE AUDIT COMMITTEE SHALL DETERMINE WHETHER ACE CAN FIND A MORE ADVANTAGEOUS TRANSACTION ACTION THAT WOULD NOT GIVE RISE TO A CONFLICT OF INTEREST IF THE AUDIT COMMITTEE BY MAJORITY VOTE OF DISINTERESTED MEMBERS DETERMINES A MORE ADVANTAGEOUS TRANSACTION NOT PRESENTING A CONFLICT OF INTEREST IS NOT REASONABLY POSSIBLE AND THAT THE TRANSACTION IS IN ACE'S BEST INTERESTS AND IS FAIR AND REASONABLE, THE AUDIT COMMITTEE MAY DETERMINE TO ENTER OR CONTINUE THE TRANSACTION OR ARRANGEMENT THE INDIVIDUAL WOULD BE PROHIBITED FROM PARTICIPATING IN THE GOVERNING BODY'S DELIBERATIONS AND DECISIONS IN THE TRANSACTION

Identifier	Return Reference	Explanation
COMPENSATION REVIEW FOR TOP MANAGEMENT OFFICIAL	FORM 990, PART VI, SECTION B, LINE 15A	BEGINNING IN THE SPRING, ACE'S COMPENSATION COMMITTEE, THROUGH THE ASSISTANT VICE PRESIDENT OF HUMAN RESOURCES, WILL OBTAIN COMPARABILITY DATA TO SUPPORT SALARY ADJUSTMENTS THAT WILL BECOME EFFECTIVE FOR THE FISCAL YEAR BEGINNING OCTOBER 1 AS HAS BEEN PAST PRACTICE, ASSISTANT VICE PRESIDENT FOR HUMAN RESOURCES OBTAINS A COMPENSATION REPORT FROM AN INDEPENDENT COMPENSATION CONSULTANT, PROVIDING COMPARABILITY DATA FOR THE PRESIDENT BASED ON THE DATA AVAILABLE FOR SIMILAR POSITIONS IN THE WASHINGTON, DC AREA THIS DATA IS EXPECTED TO BE COLLECTED EVERY 2 YEARS THE COMPENSATION COMMITTEE MEETS IN EXECUTIVE SESSION EACH SEPTEMBER THE BOARD CHAIR RECOMMENDS THE SALARY FOR THE PRESIDENT THE MATTER WILL BE OPEN FOR DISCUSSION AND VOTE BY THE COMMITTEE, WITH ANY MEMBER OF THE COMMITTEE WITH A CONFLICT OF INTEREST BEING RECUSED FROM THE DISCUSSION AND VOTE ON THE MATTER ON WHICH THE MEMBER HAS A CONFLICT MINUTES SHOWING DELIBERATION AND DECISION WILL BE TAKEN AT THE MEETING BY THE GENERAL COUNSEL MINUTES WILL BE PREPARED PROMPTLY AND SHARED WITH THE BOARD SECRETARY FOR REVIEW AFTER THE BOARD SECRETARY HAS APPROVED THE MINUTES, BUT NO LATER THAN THE NEXT MEETING OF THE EXECUTIVE COMMITTEE (WHETHER SITTING AS THE COMPENSATION COMMITTEE OR THE EXECUTIVE COMMITTEE), THE MINUTES WILL BE SHARED WITH THE COMMITTEE FOR APPROVAL AFTER THE MINUTES HAVE BEEN APPROVED, THE BOARD SECRETARY SHALL SIGN THE MINUTES, AND THEY WILL BE MAINTAINED BY THE DEPARTMENT OF HUMAN RESOURCES IN THE OFFICIAL FILES OF THE COMPENSATION COMMITTEE THE PRESIDENT (CEO) - PROCESS LAST UNDERTAKEN IN AUGUST 2009 and August 2011

Identifier	Return Reference	Explanation
COMPENSATION REVIEW FOR OTHER OFFICERS AND KEY EMPLOYEES	FORM 990, PART VI, SECTION B, LINE 15B	BEGINNING IN THE SPRING, ACE'S COMPENSATION COMMITTEE, THROUGH THE ASSISTANT VICE PRESIDENT OF HUMAN RESOURCES, WILL OBTAIN COMPARABILITY DATA TO SUPPORT SALARY ADJUSTMENTS THAT WILL BECOME EFFECTIVE FOR THE FISCAL YEAR BEGINNING OCTOBER 1 AS HAS BEEN PAST PRACTICE, THE ASSISTANT VICE PRESIDENT OBTAINS A COMPENSATION REPORT FROM AN INDEPENDENT COMPENSATION CONSULTANT, PROVIDING COMPARABILITY DATA FOR OTHER OFFICERS AND KEY EMPLOYEES IN SIMILAR POSITIONS IN THE WASHINGTON, DC AREA THIS DATA IS EXPECTED TO BE COLLECTED EVERY 2 YEARS (OR AS NEEDED) IN THE ODD-NUMBERED YEARS, AND WAS LAST UNDERTAKEN IN AUGUST 2009 THE COMPENSATION PHILOSOPHY IN THE ACE EMPLOYEE HANDBOOK IS THE GUIDING POLICY EACH SEPTEMBER, THE FOLLOWING INDEPENDENT INDIVIDUALS WILL MEET TO REVIEW THE DATA, ANNUAL PERFORMANCE REVIEW AND PROPOSED SALARY ADJUSTMENT FOR EACH KEY EMPLOYEE PRESIDENT, ASSISTANT VICE PRESIDENT FOR HUMAN RESOURCES AND THE AREA SENIOR VICE PRESIDENT (THE ASSISTANT VICE PRESIDENT SHALL NOT BE PRESENT FOR REVIEW OF HER OWN PROPOSED SALARY) THE ASSISTANT VICE PRESIDENT KEEPS MINUTES OF THE MEETINGS AND RETAINS THEM IN FILES OF THE RELEVANT KEY EMPLOYEE AND IN A FILE OF KEY EMPLOYEE COMPENSATION DECISIONS MAINTAINED BY THE ASSISTANT VICE PRESIDENT FOR AUDIT/GOVERNANCE PURPOSES THE COUNCIL ALSO PROVIDES THE COMPENSATION COMMITTEE OF THE BOARD WITH AN OPPORTUNITY TO REVIEW LEVELS OF COMPENSATION FOR EACH OF THESE INDIVIDUALS THE COMPENSATION COMMITTEE APPROVED COMPENSATION LEVELS FOR THE COUNCIL'S OFFICERS AND KEY EMPLOYEES SEPTEMBER 2009 AND DOCUMENTED ITS APPROVAL IN THE MINUTES OTHER OFFICERS - PROCESS LAST UNDERTAKEN IN AUGUST 2009 and August 2011 SENIOR VICE PRESIDENT, DIVISION OF GOVERNMENT AND PUBLIC AFFAIRS SENIOR VICE PRESIDENT, PROGRAMS AND SERVICES CHIEF FINANCIAL OFFICER, TREASURER KEY EMPLOYEES - PROCESS LAST UNDERTAKEN IN AUGUST 2009 and August 2011 VICE PRESIDENT, ADVANCEMENT ASSISTANT VICE PRESIDENT, HUMAN RESOURCES VICE PRESIDENT, ADMINISTRATION, AND CHIEF INFORMATION OFFICER GENERAL COUNSEL ASSISTANT VICE PRESIDENT, LIFELONG LEARNING EXECUTIVE DIRECTOR, HIGHER EDUCATION FOR DEVELOPMENT VICE PRESIDENT AND EXECUTIVE DIRECTOR, GEDTS

Identifier	Return Reference	Explanation
GOVERNING DOCUMENTS	FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC TO THE EXTENT THE FINANCIAL STATEMENTS ARE INCLUDED IN THE ANNUAL REPORT ON THE PUBLICALLY AVAILABLE ACE WEBSITE. GOVERNING DOCUMENTS AND THE CONFLICT OF INTEREST POLICY ARE PROVIDED TO THE PUBLIC UPON REQUEST

Identifier	Return Reference	Explanation
OTHER CHANGES IN NET ASSETS	FORM 990, PART XI, LINE 5	UNREALIZED LOSS <1,856,103> POSTRETIREMENT CHANGE <146,993> GAIN ON INTEREST RATE SWAP 135,939 ----------- TOTAL CHANGE IN NET ASSETS <1,867,157>

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
American Council on Education

Employer identification number
53-0196573

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						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) Disproprtionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

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

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

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

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 other organization	**(b)** Transaction type(a-r)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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) Are all partners section 501(c)(3) organizations? Yes	(d) No	(e) Share of end-of-year assets	(f) Disproprtionate allocations? Yes	(f) No	(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner? Yes	(h) No
(1) GED TESTING SERVICE LLC 5601 GREEN VAL DR 220BLOOMINGTON, MN55437 27-5436001	TESTING PROGRAM	DE		No			No			No

Part VII **Supplemental Information**

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

Identifier	Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493181007112

Form **4562**

Depreciation and Amortization

(Including Information on Listed Property)

OMB No 1545-0172

2010

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
American Council on Education	GENERAL DEPRECIATION	53-0196573

Part I Election To Expense Certain Property Under Section 179

Note: *If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount See the instructions for a higher limit for certain businesses	1	$ 500,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	$ 2,000,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the **smaller** of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2011 Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	0

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2010	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	0
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? **Yes** **No** | **24b** If "Yes," is the evidence written? **Yes** **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 .						28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles) . . .												
31 Total commuting miles driven during the year .												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use? .												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2010 tax year (see instructions)					
43 Amortization of costs that began before your 2010 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report . .				44	