

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

A For the 2014 calendar year, or tax year beginning **OCT 1, 2014** and ending **SEP 30, 2015**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization STARR COMMONWEALTH Doing business as STARR PSYCH SYSTEMS Number and street (or P.O. box if mail is not delivered to street address) Room/suite 13725 STARR COMMONWEALTH RD City or town, state or province, country, and ZIP or foreign postal code ALBION, MI 49224 F Name and address of principal officer: ELIZABETH CAREY SAME AS C ABOVE	D Employer identification number 38-1359593 E Telephone number 517-629-5591 G Gross receipts \$ 34,437,380. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.STARR.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
L Year of formation: 1913 M State of legal domicile: MI		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: STARR COMMONWEALTH'S MISSION IS TO CREATE POSITIVE ENVIRONMENTS WHERE CHILDREN AND FAMILIES 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 3 16 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 16 5 Total number of individuals employed in calendar year 2014 (Part V, line 2a) 5 486 6 Total number of volunteers (estimate if necessary) 6 35 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. b Net unrelated business taxable income from Form 990-T, line 34 7b 0.																	
Revenue	8 Contributions and grants (Part VIII, line 1h) 2,246,576. 1,939,969. 9 Program service revenue (Part VIII, line 2g) 16,952,568. 13,893,759. 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 13,667,429. 4,564,364. 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11a) 803,903. 680,453. 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 33,670,476. 21,078,545.																	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 446,794. 243,882. 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) 19,103,586. 12,835,353. 16a Professional fundraising fees (Part IX, column (A), line 11e) 0. 121,430. b Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,045,176. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 10,564,941. 12,642,032. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 30,115,321. 25,842,697. 19 Revenue less expenses. Subtract line 18 from line 12 3,555,155. -4,764,152.																	
Net Assets or Fund Balances	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%;"></td> <td style="width:65%;"></td> <td style="width:15%; text-align:center;">Beginning of Current Year</td> <td style="width:15%; text-align:center;">End of Year</td> </tr> <tr> <td>20 Total assets (Part X, line 16)</td> <td></td> <td style="text-align:right">98,436,790.</td> <td style="text-align:right">81,103,981.</td> </tr> <tr> <td>21 Total liabilities (Part X, line 26)</td> <td></td> <td style="text-align:right">22,764,853.</td> <td style="text-align:right">16,283,070.</td> </tr> <tr> <td>22 Net assets or fund balances. Subtract line 21 from line 20</td> <td></td> <td style="text-align:right">75,671,937.</td> <td style="text-align:right">64,820,911.</td> </tr> </table>			Beginning of Current Year	End of Year	20 Total assets (Part X, line 16)		98,436,790.	81,103,981.	21 Total liabilities (Part X, line 26)		22,764,853.	16,283,070.	22 Net assets or fund balances. Subtract line 21 from line 20		75,671,937.	64,820,911.	
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22 Net assets or fund balances. Subtract line 21 from line 20		75,671,937.	64,820,911.															

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer CHRISTOPHER L. SMITH, CHIEF INVESTMENT OFFICER Type or print name and title	Date	
Paid Preparer Use Only	Print/Type preparer's name VICKI L. VANDENBERG, CPA	Preparer's signature	Date
	Firm's name ▶ PLANTE & MORAN, PLLC	Firm's EIN ▶ 38-1357951	Check <input type="checkbox"/> if self-employed PTIN P00100422
	Firm's address ▶ 750 TRADE CENTRE WAY, STE 300 PORTAGE, MI 49002	Phone no. (269) 567-4500	

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: STARR COMMONWEALTH'S MISSION IS TO CREATE POSITIVE ENVIRONMENTS WHERE CHILDREN AND FAMILIES FLOURISH. A FULL CONTINUUM OF COMMUNITY-BASED, FAMILY PRESERVATION, EARLY INTERVENTION, AND SPECIALIZED RESIDENTIAL PROGRAMS ARE OFFERED IN MICHIGAN. EDUCATION AND TRAINING PROGRAMS ARE

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [X] 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 [X] No If 'Yes,' describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 10,869,633. including grants of \$ 99,539.) (Revenue \$ 8,522,923.) DURING THE YEAR, 327 YOUTH WERE SERVED IN SPECIALIZED RESIDENTIAL TREATMENT PROGRAMS. TREATMENT SERVICES ADDRESSED BEHAVIORAL ISSUES SUCH AS JUVENILE DELINQUENCY, SEX OFFENSES, SUBSTANCE ABUSE AND MENTAL HEALTH ISSUES. THESE ISSUES ARE OFTEN ASSOCIATED WITH THE TRAUMATIC EXPERIENCES OF ABUSE, NEGLECT, VICTIMIZATION AND COMMUNITY AND PERSONAL VIOLENCE. SOME OF THE LONG-TERM TREATMENT OUTCOMES FROM THESE PROGRAMS ARE 80% OF YOUTH ARE MORE PRODUCTIVE (IN SCHOOL, EMPLOYED, IN TRADE SCHOOL) AND 87% WERE NOT CONVICTED OF ANY VIOLATIONS OF THE LAW. FOLLOW-UP CALLS ARE MADE TO PARENTS, CASE WORKERS, PROBATION OFFICERS, AND YOUTH.

4b (Code:) (Expenses \$ 7,145,093. including grants of \$ 144,343.) (Revenue \$ 5,370,836.) DURING THE YEAR, 435 YOUTH WERE SERVED IN OUR SPECIALIZED COMMUNITY-BASED TREATMENT PROGRAMS. OUR COMMUNITY-BASED SERVICES ARE INTENDED TO KEEP FAMILIES INTACT, STABILIZE HOUSING, AND HELP CLIENTS FUNCTION BETTER IN THEIR HOMES, SCHOOLS, AND COMMUNITIES. FOR FY 2015, 1,835 YOUTH AND ADULTS WERE SERVED IN OUR COMMUNITY-BASED SERVICES; THOSE SERVICE TYPES ARE FOSTER CARE, SUPERVISED INDEPENDENT LIVING, INTENSIVE IN-HOME TREATMENT, DIAGNOSTICS, ASSESSMENTS, AUTISM SERVICES, AND OTHER PSYCHOLOGICAL SERVICES. SOME OF THE TREATMENT OUTCOMES FROM THESE PROGRAMS ARE; 95% OF YOUTH REMAINED IN THEIR HOMES FOR 1-YEAR AFTER DISCHARGE, 96% OF YOUTH AND ADULTS DID NOT REPORT A PSYCHIATRIC HOSPITALIZATION WHILE RECEIVING SERVICES AND 95% WERE NOT CONVICTED OF ANY VIOLATIONS OF THE LAW.

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

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 18,014,726.

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>	X	
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i>		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		X
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i>	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>	X	
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i>	X	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	X	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	X	
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		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1a	102		
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?	X	
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	486		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
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)?		X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
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?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
8			
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
9b			
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
10b			
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13b			
c	Enter the amount of reserves on hand		
13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
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 line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	16		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b Enter the number of voting members included in line 1a, above, who are independent	16		
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	X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3	X	
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **AL, AK, AZ, AR, CA, CO, CT, FL, GA, HI, IL, KS**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **CHRISTOPHER SMITH - 517-629-5591**
13725 STARR COMMONWEALTH RD, ALBION, MI 49224

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) HONORABLE JOHN HALLACY CHAIR	1.00 0.00	X		X				0.	0.	0.
(2) CRAIG CARREL VICE CHAIR	1.00 0.00	X		X				0.	0.	0.
(3) LAWRENCE GIVENS SECRETARY	1.00 0.00	X		X				0.	0.	0.
(4) KYLE CALDWELL IMMEDIATE PAST CHAIR	1.00 0.00	X		X				0.	0.	0.
(5) STANLEY ALLEN TRUSTEE	1.00 0.00	X						0.	0.	0.
(6) SCOTT BENNETT TRUSTEE	1.00 0.00	X						0.	0.	0.
(7) GEORGE A. GOODMAN TRUSTEE	1.00 0.00	X						0.	0.	0.
(8) TOM KOLASSA TRUSTEE	1.00 0.00	X						0.	0.	0.
(9) LAURA KOZIARSKI TRUSTEE	1.00 0.00	X						0.	0.	0.
(10) JACK KRESNAK TRUSTEE	1.00 0.00	X						0.	0.	0.
(11) RANDY NEUMANN TRUSTEE	1.00 0.00	X						0.	0.	0.
(12) MEA RUTAN TRUSTEE	1.00 0.00	X						0.	0.	0.
(13) BRICK STEWART TRUSTEE	1.00 0.00	X						0.	0.	0.
(14) BRUCE VANDE VUSSE TRUSTEE	1.00 0.00	X						0.	0.	0.
(15) DOUG CLARK TRUSTEE	1.00 0.00	X						0.	0.	0.
(16) KEN MILLER TRUSTEE	1.00 0.00	X						0.	0.	0.
(17) DR. MARTIN L. MITCHELL IMMEDIATE PAST PRESIDENT, CEO	40.00 2.00			X				266,922.	0.	29,010.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MRS. ELIZABETH CAREY PRESIDENT, CEO	40.00 2.00			X				161,305.	0.	19,607.
(19) MR. CHRISTOPHER L. SMITH CHIEF INVESTMENT OFFICER	40.00 2.00			X				150,872.	0.	21,210.
(20) DR. CHUCK JACKSON EXECUTIVE VP, CHIEF CLINICAL OFFICER	40.00 2.00			X				155,763.	0.	19,070.
(21) MR. GARY Q. TESTER EXECUTIVE VP, CHIEF DEVELOPMENT OFFI	40.00 2.00			X				155,301.	0.	17,491.
(22) RANDY L. COPAS SR VP PROGRAMS	40.00 0.00					X		151,802.	0.	19,477.
(23) THOMAS F. TATE SR VP OF LEARNING AND TALENT MANAGEM	40.00 0.00					X		116,464.	0.	19,291.
(24) WILLIAM F. WILKINSON DIRECTOR OF HR AND TALENT MANAGEMENT	40.00 0.00					X		112,390.	0.	17,700.
(25) MARTIN K. GAUDIOSE VP OF BUSINESS DEVELOPMENT	40.00 0.00					X		100,980.	0.	17,000.
(26) MARTHA E. DOBBINS DIRECTOR OF RESIDENTIAL PROGRAMS	40.00 0.00					X		101,245.	0.	16,923.
1b Sub-total								1,473,044.	0.	196,779.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,473,044.	0.	196,779.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **10**

	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	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
SEQUEL YOUTH AND FAMILY SERVICES, 13725 STARR COMMONWEALTH ROAD, ALBION, MI 49224	MANAGEMENT SERVICES	718,911.
TREND CONSULTING SERVICES, INC., 30775 BAINBRIDGE RD. SUITE #200, SOLON, OH 44139	INFORMATION TECHNOLOGY SERVICES	582,166.
DR. MARCIA KENT 5859 W. SAGINAW HWY., LANSING, MI 48917	PSYCHIATRY SERVICES	186,788.
HUMAN SERVICE SOLUTIONS, LLC PO BOX 157, TIPTON, MI 49287	MANAGEMENT SERVICES	148,500.
RICHNER & RICHNER, LLC, 117 N FIRST STREET SUITE 70, ANN ARBOR, MI 48104	FUND RAISING CONSULTING	131,498.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **8**

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a 40,880.				
	b Membership dues	1b				
	c Fundraising events	1c 21,791.				
	d Related organizations	1d				
	e Government grants (contributions)	1e 201,175.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 1,676,123.				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		1,939,969.			
Program Service Revenue	2 a AGENCY FEES & TRAINING	Business Code 611110	13,893,759.	13,893,759.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		13,893,759.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,736,077.		1,736,077.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties		185,094.		185,094.	
	6 a Gross rents	(i) Real	328,500.			
		(ii) Personal	0.			
		b Less: rental expenses	0.			
		c Rental income or (loss)	328,500.			
	d Net rental income or (loss)		328,500.		328,500.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities	16,116,665.			
		(ii) Other	66,380.			
		b Less: cost or other basis and sales expenses	13,243,548.	111,210.		
		c Gain or (loss)	2,873,117.	-44,830.		
	d Net gain or (loss)		2,828,287.		2,828,287.	
	8 a Gross income from fundraising events (not including \$ 21,791. of contributions reported on line 1c). See Part IV, line 18	a	0.			
		b Less: direct expenses	4,077.			
c Net income or (loss) from fundraising events			-4,077.		-4,077.	
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses					
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11 a MISCELLANEOUS REVENUE		900099	170,936.		170,936.	
	b					
	c					
	d All other revenue					
e Total. Add lines 11a-11d			170,936.			
12 Total revenue. See instructions.			21,078,545.	13,893,759.	0.	
					5,244,817.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	243,882.	243,882.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,039,102.		1,039,102.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	7,024,272.	4,696,604.	1,742,399.	585,269.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	2,118,585.	2,032,391.	59,438.	26,756.
9 Other employee benefits	1,595,056.	338,071.	1,173,294.	83,691.
10 Payroll taxes	1,058,338.	738,078.	259,052.	61,208.
11 Fees for services (non-employees):				
a Management	6,623,418.	6,206,100.	395,352.	21,966.
b Legal	176,449.	2,176.	174,193.	80.
c Accounting	82,647.		82,647.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	121,430.			121,430.
f Investment management fees	218,522.		218,522.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	1,741,888.	852,613.	857,697.	31,578.
12 Advertising and promotion	49,641.	17,867.	28,897.	2,877.
13 Office expenses	307,812.	137,389.	110,122.	60,301.
14 Information technology				
15 Royalties				
16 Occupancy	995,944.	719,089.	272,214.	4,641.
17 Travel	339,292.	216,763.	107,680.	14,849.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	260,429.	124,352.	112,876.	23,201.
20 Interest	114,579.	114,579.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,283,210.	950,894.	332,316.	
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a FOOD AND SUPPLIES	626,930.	601,164.	25,292.	474.
b MISCELLANEOUS EXPENSES	77,250.	19,084.	55,967.	2,199.
c DUES	66,248.	3,630.	57,962.	4,656.
d EXPENSE RECOVERY - RELA	-322,227.		-322,227.	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	25,842,697.	18,014,726.	6,782,795.	1,045,176.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	386,355.	1	1,966,478.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	204,600.	3	174,073.
	4	Accounts receivable, net	2,795,482.	4	3,587,021.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	21,902.	5	10,951.
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net	2,608,299.	7	1,180,349.
	8	Inventories for sale or use	69,973.	8	144,580.
	9	Prepaid expenses and deferred charges	241,263.	9	90,170.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 46,108,166.		
	b	Less: accumulated depreciation	10b 25,424,986.		
			21,818,218.	10c	20,683,180.
	11	Investments - publicly traded securities	62,169,209.	11	46,321,362.
	12	Investments - other securities. See Part IV, line 11	425,000.	12	425,000.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets	8,318.	14	0.
15	Other assets. See Part IV, line 11	7,688,171.	15	6,520,817.	
16	Total assets. Add lines 1 through 15 (must equal line 34)	98,436,790.	16	81,103,981.	
Liabilities	17	Accounts payable and accrued expenses	3,354,177.	17	2,967,742.
	18	Grants payable		18	
	19	Deferred revenue	427,544.	19	0.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	8,500,692.	23	7,113,315.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	10,482,440.	25	6,202,013.
	26	Total liabilities. Add lines 17 through 25	22,764,853.	26	16,283,070.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	28,844,515.	27	22,255,878.
	28	Temporarily restricted net assets	11,627,794.	28	8,125,666.
	29	Permanently restricted net assets	35,199,628.	29	34,439,367.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	75,671,937.	33	64,820,911.	
34	Total liabilities and net assets/fund balances	98,436,790.	34	81,103,981.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	21,078,545.
2	Total expenses (must equal Part IX, column (A), line 25)	2	25,842,697.
3	Revenue less expenses. Subtract line 2 from line 1	3	-4,764,152.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	75,671,937.
5	Net unrealized gains (losses) on investments	5	-4,677,083.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-1,409,791.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	64,820,911.

Part XII Financial Statements and Reporting

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

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

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4,104,488.	2,851,082.	2,749,648.	2,246,576.	1,939,969.	13,891,763.
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	4,104,488.	2,851,082.	2,749,648.	2,246,576.	1,939,969.	13,891,763.
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)						147,876.
6 Public support. Subtract line 5 from line 4.						13,743,887.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4	4,104,488.	2,851,082.	2,749,648.	2,246,576.	1,939,969.	13,891,763.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	776,726.	1,001,984.	969,334.	2,193,081.	2,249,671.	7,190,796.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)		906,474.	293,121.	62,171.	170,936.	1,432,702.
11 Total support. Add lines 7 through 10						22,515,261.
12 Gross receipts from related activities, etc. (see instructions)					12	97,373,522.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	61.04	%
15 Public support percentage from 2013 Schedule A, Part II, line 14	15		%
16a 33 1/3% support test - 2014. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>			
b 33 1/3% support test - 2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>			
17a 10% -facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>			
b 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>			
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>			

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and
its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Name of the organization

STARR COMMONWEALTH

Employer identification number

38-1359593

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)(3) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Name of organization STARR COMMONWEALTH	Employer identification number 38-1359593
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>	\$ <u>220,050.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>	\$ <u>182,571.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>	\$ <u>165,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>	\$ <u>151,075.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>	\$ <u>138,018.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>	\$ <u>102,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization STARR COMMONWEALTH	Employer identification number 38-1359593
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>7</u>	_____ _____ _____	\$ <u>92,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>8</u>	_____ _____ _____	\$ <u>89,353.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>9</u>	_____ _____ _____	\$ <u>54,171.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>10</u>	_____ _____ _____	\$ <u>48,334.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>11</u>	_____ _____ _____	\$ <u>46,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>12</u>	_____ _____ _____	\$ <u>40,880.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization STARR COMMONWEALTH	Employer identification number 38-1359593
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	<hr/> <hr/> <hr/> <hr/>	\$ 40,567.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization

STARR COMMONWEALTH

Employer identification number

38-1359593

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

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

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

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

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

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

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

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

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

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

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

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

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

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

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

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

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

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

(i) Revenue included in Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ 315,160.

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

a Revenue included in Form 990, Part VIII, line 1 ▶ \$ _____

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

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

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

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other EDUCATION OF STUDENTS

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

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

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

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

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

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

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	65,413,376.	62,377,951.	65,812,936.	64,465,532.	70,601,061.
b Contributions	1,021,276.	1,540,944.	2,100,984.	1,391,867.	873,945.
c Net investment earnings, gains, and losses	-2,614,744.	12,611,383.	3,875,611.	6,997,335.	291,568.
d Grants or scholarships	298,876.	491,458.		268,400.	319,748.
e Other expenditures for facilities and programs	15,519,035.	10,600,000.	9,411,580.	6,773,398.	6,981,294.
f Administrative expenses	105,064.	25,444.			
g End of year balance	47,896,933.	65,413,376.	62,377,951.	65,812,936.	64,465,532.

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

- a Board designated or quasi-endowment 11.96 %
- b Permanent endowment 71.90 %
- c Temporarily restricted endowment 16.14 %

The percentages in lines 2a, 2b, and 2c should equal 100%.

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

	Yes	No
(i) unrelated organizations	<input checked="" type="checkbox"/>	<input type="checkbox"/>
(ii) related organizations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to 3a(i), are the related organizations listed as required on Schedule R?	<input type="checkbox"/>	<input type="checkbox"/>

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	9,752,177.	219,786.		9,971,963.
b Buildings		16,980,096.	11,077,068.	5,903,028.
c Leasehold improvements		13,873,506.	9,530,534.	4,342,972.
d Equipment		2,460,608.	2,185,371.	275,237.
e Other		2,821,993.	2,632,013.	189,980.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				20,683,180.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) BENEFICIAL INTERESTS IN PERPETUAL AND REMAINDER TRUSTS	6,125,008.
(2) OTHER ASSET	84,390.
(3) INTERCOMPANY LOANS	4,650.
(4) DUE FROM SDA (LEASE PAYABLE)	30,560.
(5) DUE FROM SES (CEO AND MANAGEMENT FEES)	276,209.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	6,520,817.

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED PENSION COST	5,725,693.
(3) ANNUITY OBLIGATION	476,320.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	6,202,013.

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	21,964,045.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	a Net unrealized gains (losses) on investments	2a	-4,677,083.
	b Donated services and use of facilities	2b	
	c Recoveries of prior year grants	2c	
	d Other (Describe in Part XIII.)	2d	5,432,852.
	e Add lines 2a through 2d	2e	755,769.
3	Subtract line 2e from line 1	3	21,208,276.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
	b Other (Describe in Part XIII.)	4b	-129,731.
	c Add lines 4a and 4b	4c	-129,731.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	21,078,545.

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

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

1	Total expenses and losses per audited financial statements	1	32,817,343.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities	2a	
	b Prior year adjustments	2b	
	c Other losses	2c	
	d Other (Describe in Part XIII.)	2d	6,974,646.
	e Add lines 2a through 2d	2e	6,974,646.
3	Subtract line 2e from line 1	3	25,842,697.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
	b Other (Describe in Part XIII.)	4b	
	c Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	25,842,697.

Part XIII Supplemental Information.

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

PART III, LINE 4:

THE ARTWORK HELD BY STARR IS USED FOR EDUCATIONAL PURPOSES FOR THE STUDENTS.

PART V, LINE 4:

STARR'S ENDOWMENT APPROPRIATES EARNINGS FOR USE IN CURRENT OPERATIONS. USING THE AVERAGE FAIR VALUE OF ENDOWED ASSETS OVER THE PRIOR 12 QUARTERS, A SPENDING RATE FORMULA DETERMINES THE AMOUNT. FOR FISCAL YEAR 2014-15, 5.8% OF THE 12 QUARTER AVERAGE OF ASSETS WAS APPROPRIATED TO OPERATIONS.

PART X, LINE 2:

THE INTERNAL REVENUE SERVICE RULED THAT STARR IS EXEMPT FROM FEDERAL

Part XIII Supplemental Information (continued)

INCOME TAX UNDER THE PROVISIONS OF SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (THE "CODE"). STARR IS REQUIRED TO OPERATE IN CONFORMITY WITH THE CODE AND RELATED REGULATIONS TO MAINTAIN ITS EXEMPTION. STARR HAS NO UNRELATED BUSINESS INCOME AS DEFINED BY SECTION 512(A)(1) OF THE CODE.

ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRE MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN BY STARR AND RECOGNIZE A TAX LIABILITY IF STARR HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD NOT BE SUSTAINED UPON EXAMINATION BY THE IRS OR OTHER APPLICABLE TAXING AUTHORITIES. MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN BY STARR AND HAS CONCLUDED THAT AS OF SEPTEMBER 30, 2015 AND 2014, THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OF A LIABILITY OR DISCLOSURE IN THE CONSOLIDATED FINANCIAL STATEMENTS. STARR IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS; HOWEVER, THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIODS IN PROGRESS. MANAGEMENT BELIEVES IT IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS FOR YEARS PRIOR TO SEPTEMBER 30, 2012.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

RELATED ORGANIZATION REVENUES	5,736,834.
INVESTMENT FEES NETTED WITH REVENUE ON FS	-218,522.
OTHER EXPENSES NETTED WITH REVENUE ON FS	-89,537.
FUNDRAISING EXPENSES	4,077.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	5,432,852.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

ANNUITY PAYMENTS INCLUDED WITH CHANGE IN FAIR VALUE OF ANNUITIES ON FS	-129,731.
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Part XIII Supplemental Information (continued)

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RELATED ORGANIZATION EXPENSES	7,285,573.
INVESTMENT FESS NETTED WITH REVENUE ON FS	-218,522.
OTHER EXPENSES NETTED WITH REVENUE ON FS	-89,538.
ELIMINATING ENTRY PER CONSOLIDATED FS	-6,944.
FUNDRAISING EXPENSES	4,077.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	6,974,646.

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

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

▶ Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

2014

Open to Public
Inspection

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

Name of the organization

STARR COMMONWEALTH

Employer identification number

38-1359593

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	X	
THE RACIALLY NONDISCRIMINATORY POLICY IS EMBODIED IN THE ORGANIZATION'S STATEMENT OF CORE VALUES THAT ARE PRINTED FREQUENTLY IN BROCHURES, NEWSLETTERS, AND ON THE WEBSITE WWW.STARR.ORG.		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II. _____ _____ _____		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II. _____ _____ _____		
6a Does the organization receive any financial aid or assistance from a governmental agency?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" to either line 6a or line 6b, explain on Part II. _____ _____		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II	X	

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

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

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

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

THE ORGANIZATION RECEIVED A FEDERAL GRANT FROM THE NATIONAL SCHOOL LUNCH PROGRAM.

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		PRESIDENT'S RECEPTION (event type)	(event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts	21,791.		21,791.
	2	Less: Contributions	21,791.		21,791.
	3	Gross income (line 1 minus line 2)			
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages	3,428.		3,428.
	8	Entertainment			
	9	Other direct expenses	649.		649.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			4,077.
	11	Net income summary. Subtract line 10 from line 3, column (d)			-4,077.

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

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

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

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

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

- Director/officer Employee Independent contractor

17 Mandatory distributions:

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

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

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

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: RICHNER & RICHNER

(I) ADDRESS OF FUNDRAISER:

117 N FIRST STREET SUITE 70, ANN ARBOR , MI 48104

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
FINANCIAL ASSISTANCE	4	3,747.	0.	N/A	N/A
MEDICAL AND DENTAL PAYMENTS	36	5,760.	0.	N/A	N/A
CLIENT WORK PROGRAMS	8	1,538.	0.	N/A	N/A
ACTIVITIES	288	25,001.	0.	N/A	N/A
PERSONAL NEEDS	72	23,980.	0.	N/A	N/A

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

PART I, LINE 2:

THE ORGANIZATION KEEPS A SCHEDULE OF ALL EXPENSES AGAINST THE GRANTS.

SCHOLARSHIPS ARE GIVEN BASED ON NEED THROUGH A FORMAL PROCESS FOR AWARDING SCHOLARSHIPS.

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
CLOTHING	108.	48,058.	0.	N/A	N/A
SCHOLARSHIPS	28.	132,202.	0.	N/A	N/A

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2014

Open to Public Inspection

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

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

▶ Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

STARR COMMONWEALTH

Employer identification number

38-1359593

Part I Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment?	4a	X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed 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	X
b	Any related organization?	5b	X
	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	X
b	Any related organization?	6b	X
	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	X
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) 2014

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DR. MARTIN L. MITCHELL	247,362.	0.	19,560.	18,010.	11,000.	295,932.	0.
IMMEDIATE PAST PRESIDENT, CEO	0.	0.	0.	0.	0.	0.	0.
(2) MRS. ELIZABETH CAREY	140,960.	0.	20,345.	8,607.	11,000.	180,912.	0.
PRESIDENT, CEO	0.	0.	0.	0.	0.	0.	0.
(3) MR. CHRISTOPHER L. SMITH	137,125.	0.	13,747.	10,210.	11,000.	172,082.	0.
CHIEF INVESTMENT OFFICER	0.	0.	0.	0.	0.	0.	0.
(4) DR. CHUCK JACKSON	141,934.	0.	13,829.	8,070.	11,000.	174,833.	0.
EXECUTIVE VP, CHIEF CLINICAL OFFICER	0.	0.	0.	0.	0.	0.	0.
(5) MR. GARY Q. TESTER	139,159.	0.	16,142.	6,491.	11,000.	172,792.	0.
EXECUTIVE VP, CHIEF DEVELOPMENT OFFI	0.	0.	0.	0.	0.	0.	0.
(6) RANDY L. COPAS	151,478.	0.	324.	8,592.	10,885.	171,279.	0.
SR VP PROGRAMS	0.	0.	0.	0.	0.	0.	0.
(i)							
(ii)							
(iii)							
(iv)							
(v)							
(vi)							
(vii)							
(viii)							
(ix)							
(x)							
(xi)							
(xii)							
(xiii)							
(xiv)							
(xv)							
(xvi)							
(xvii)							
(xviii)							
(xix)							
(xx)							
(xxi)							
(xxii)							
(xxiii)							
(xxiv)							
(xxv)							
(xxvi)							
(xxvii)							
(xxviii)							
(xxix)							
(xxx)							

Part III Supplemental Information

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

PART I, LINE 4A:

GARY Q. TESTER, EXECUTIVE VP AND CHIEF DEVELOPMENT OFFICER, RECEIVED A

SEVERANCE PAYMENT OF \$23,848.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization

STARR COMMONWEALTH

Employer identification number
38-1359593

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

FLOURISH. A FULL CONTINUUM OF COMMUNITY-BASED, FAMILY PRESERVATION,
EARLY INTERVENTION, AND SPECIALIZED RESIDENTIAL PROGRAMS ARE OFFERED IN
MICHIGAN. EDUCATION AND TRAINING PROGRAMS ARE OFFERED FOR CHILDCARE
PROFESSIONALS, CLINICIANS, EDUCATORS, AND PARENTS. ALL PROGRAMS AND
SERVICES ARE ROOTED IN THE BELIEF THAT EVERY CHILD HAS STRENGTHS.
TREATMENT SERVICES ENABLE EACH YOUNG PERSON TO IDENTIFY AND CULTIVATE
THEIR STRENGTHS IN WAYS THAT ENABLE THEM TO ACHIEVE THEIR FULL
POTENTIAL.

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

OFFERED FOR CHILDCARE PROFESSIONALS, CLINICIANS, EDUCATORS, AND
PARENTS. ALL PROGRAMS AND SERVICES ARE ROOTED IN THE BELIEF THAT EVERY
CHILD HAS STRENGTHS. TREATMENT SERVICES ENABLE EACH YOUNG PERSON TO
IDENTIFY AND CULTIVATE THEIR STRENGTHS IN WAYS THAT ENABLE THEM TO
ACHIEVE THEIR FULL POTENTIAL.

FORM 990, PART III, LINE 2, NEW PROGRAM SERVICES:

STARR EXPANDED THE BEHAVIORAL HEALTH SERVICES INTO WAYNE COUNTY,
MICHIGAN, PARTICULARLY THE SERVICES FOR INDIVIDUALS WITH AUTISM. STARR
NOW SERVES ADULTS WITH AUTISM, AND RUNS AN AUTISM CENTER, WHICH
PROVIDES AUTISM TREATMENTS.

AS OF SEPTEMBER 30, 2015, STARR COMMONWEALTH ABSORBED STARR GLOBAL
LEARNING NETWORK, A RELATED PARTY. STARR GLOBAL LEARNING NETWORK WAS
ESTABLISHED TO ADVANCE THE WELFARE OF CHILDREN AND YOUNG ADULTS,
THROUGH SUCH MEANS AS CREATING, PUBLISHING, AND DISTRIBUTING TEACHING

Name of the organization

STARR COMMONWEALTH

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AND COUNSELING MATERIALS, ADVISING AND TRAINING TEACHERS AND OTHER PERSONS WHO SERVE YOUNG PEOPLE, AND OTHERWISE ENCOURAGING AND SUPPORTING THE CREATION OF SAFE AND POSITIVE ENVIRONMENTS FOR YOUNG PEOPLE. STARR COMMONWEALTH NOW OVERSEES THESE ACTIVITIES AND STARR GLOBAL LEARNING NETWORK HAS BEEN DISSOLVED AS AN ORGANIZATION.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

SERVICES ADDRESSED BEHAVIORAL ISSUES SUCH AS JUVENILE DELINQUENCY, SEX OFFENDER, SUBSTANCE ABUSE AND MENTAL HEALTH ISSUES OFTEN ASSOCIATED WITH THE TRAUMATIC EXPERIENCES OF ABUSE, NEGLECT, VICTIMIZATION AND COMMUNITY AND PERSONAL VIOLENCE. SOME OF THE LONG-TERM TREATMENT OUTCOMES FROM THESE PROGRAMS ARE; 80% OF YOUTH ARE MORE PRODUCTIVE (IN SCHOOL, EMPLOYED, IN TRADE SCHOOL), 87% WERE NOT CONVICTED OF ANY VIOLATIONS OF THE LAW. STARR TRACKS EACH YOUTH FOR A PERIOD OF 1 YEAR AFTER PROGRAM DISCHARGE. FOLLOW-UP CALLS ARE MADE TO PARENTS, CASE WORKERS, PROBATION OFFICERS AND YOUTH.

FORM 990, PART VI, SECTION A, LINE 2:

THE IMMEDIATE PAST PRESIDENT/CEO AND CHIEF INVESTMENT OFFICER ARE PART OWNERS AND OFFICERS OF A PRIVATELY OWNED BUSINESS NOT ASSOCIATED WITH STARR COMMONWEALTH.

FORM 990, PART VI, SECTION A, LINE 3:

STARR COMMONWEALTH HIRED AN UNRELATED OUTSIDE COMPANY TO MANAGE AND OPERATE THE ALBION, MICHIGAN RESIDENTIAL SERVICES. THE COMPANY OPERATES ALL RESIDENTIAL SERVICES INCLUDING HIRING AND SUPERVISING STAFF, WHO ARE EMPLOYEES OF THE MANAGEMENT COMPANY.

Name of the organization

STARR COMMONWEALTH

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

A DRAFT COPY OF THIS FORM 990 WAS REVIEWED BY THE ORGANIZATION'S CFO. IT WAS ALSO REVIEWED BY THE BOARD'S AUDIT COMMITTEE. ALL BOARD MEMBERS RECEIVED NOTICE THAT THE DRAFT COPY WAS AVAILABLE FOR THEIR REVIEW ON THE STARR COMMONWEALTH WEBSITE. THE AUDIT COMMITTEE REPORTS THE RESULTS OF ITS REVIEW TO THE BOARD. THE FINAL FORM 990 WAS MADE AVAILABLE TO ALL BOARD MEMBERS ON THE WEBSITE ALONG WITH NOTICE OF THE DATE THE RETURN WOULD BE FILED WITH THE IRS.

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

STARR COMMONWEALTH HAS A CONFLICT OF INTEREST POLICY FOR THE PURPOSE OF PROTECTING STARR'S INTEREST WHEN IT IS CONSIDERING ENTERING INTO A TRANSACTION OR ARRANGEMENT THAT MIGHT BENEFIT THE PRIVATE INTEREST OF A TRUSTEE OR OFFICER OR MIGHT RESULT IN A POSSIBLE EXCESS BENEFIT TRANSACTION. THE ORGANIZATION'S FIRST STEP IN MONITORING IS TO REGULARLY INFORM KEY STAFF AND BOARD MEMBERS THAT STARR SEEKS TO AVOID REAL AND APPARENT CONFLICTS BY NOT ENGAGING IN TRANSACTIONS WITH THEM OR MEMBERS OF THEIR FAMILY. WHEN CIRCUMSTANCES DO ARISE THROUGH THE ANNUAL DISCLOSURE REQUIREMENTS OR OTHERWISE, THE MATTER IS REVIEWED BY THE CEO AND WHEN APPROPRIATE, BY A REPRESENTATIVE BODY OF THE BOARD OF TRUSTEES. DETERMINATION OF WHETHER A CONFLICT DOES IN FACT EXIST AND THE RESOLUTION OF IT IS ACCOMPLISHED UNDER THE GUIDELINES PROVIDED IN THE CONFLICT OF INTEREST POLICY.

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

A SUB COMMITTEE OF INDEPENDENT BOARD MEMBERS REVIEWS THE PRESIDENT/CEO COMPENSATION. THE COMPENSATION IS ESTABLISHED BASED PRINCIPALLY UPON

Name of the organization

STARR COMMONWEALTH

Employer identification number

38-1359593

REVIEW OF INDEPENDENT SURVEYS OF NON-PROFIT ORGANIZATIONS AND COMPARISON WITH RELEVANT INDUSTRY PEER ORGANIZATIONS. THE PRESIDENT/CEO DETERMINES COMPENSATION OF OTHER OFFICERS THROUGH REVIEW OF INDEPENDENT SURVEYS OF NON-PROFIT ORGANIZATIONS AND COMPARISON WITH RELEVANT INDUSTRY PEER ORGANIZATIONS. DECISIONS REGARDING COMPENSATION WILL BE DOCUMENTED IN THE BOARD MINUTES. THE REVIEW WAS MOST RECENTLY UNDERTAKEN IN FISCAL YEAR ENDED 2015.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:
AL, AK, AZ, AR, CA, CO, CT, FL, GA, HI, IL, KS, KY, ME, MD, MA, MN, MS, NH, NJ, NM, NY, NC, ND, OH
OK, OR, PA, RI, SC, TN, UT, VA, WA, WV, WI

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

STARR HAS OPERATED AS A NON-PROFIT ORGANIZATION SINCE ITS FOUNDING IN 1913 AND WAS GRANTED TAX EXEMPT STATUS PRIOR TO JULY 15, 1987. HOWEVER, IT DOES NOT HAVE A COPY OF FORM 1023 OR OTHER DOCUMENTS THAT MAY HAVE BEEN USED TO APPLY FOR TAX-EXEMPT STATUS. STARR COMMONWEALTH'S GOVERNING DOCUMENTS, FINANCIAL STATEMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON REQUEST.

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

CHANGE IN VALUE OF INTERESTS IN PERPETUAL AND REMAINDER TRUSTS	-74,914.
PENSION-RELATED CHANGES OTHER THAN NET PERIODIC PENSION COST	-140,187.
UNREALIZED ACTUARIAL ADJUSTMENT	80,693.
TRANSFER OF NET ASSETS	-1,275,383.
TOTAL TO FORM 990, PART XI, LINE 9	-1,409,791.

Name of the organization STARR COMMONWEALTH	Employer identification number 38-1359593
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FORM 990, PART XII, LINE 2C:

THERE HAS BEEN NO CHANGE IN OVERSIGHT PROCESS FROM THE PRIOR YEAR.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

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

CMB No. 1545-0047

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Open to Public
Inspection

Name of the organization

STARR COMMONWEALTH

Employer identification number
38-1359593

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
STARR GLOBAL LEARNING NETWORK - 61-1411444 13725 STARR COMMONWEALTH RD ALBION, MI 49224	CARE MAINTENANCE	MICHIGAN	501(C)(3)	LINE 7	STARR COMMONWEALTH		X
STARR EDUCATIONAL SERVICES - 45-4290942 13725 STARR COMMONWEALTH RD ALBION, MI 49224	MANAGEMENT	MICHIGAN	501(C)(3)	LINE 7	STARR COMMONWEALTH		X

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

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

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) STARR EDUCATIONAL SERVICES	D	1,180,350	ACTUAL AMOUNT OF LOAN
(2) STARR GLOBAL LEARNING NETWORK	O	790,276	ALLOCATED EXPENSES
(3) STARR GLOBAL LEARNING NETWORK	D	221,227	ALLOCATED EXPENSES FORGIVEN
(4) STARR EDUCATIONAL SERVICES	Q	101,000	ALLOCATED EXPENSES REIMBURSED
(5)			
(6)			