

**Return of Organization Exempt From Income Tax**

**2021**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

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

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the 2021 calendar year, or tax year beginning 07/01, 2021, and ending 06/30, 20 22

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

**C** Name of organization CASE WESTERN RESERVE UNIVERSITY  
 Doing business as \_\_\_\_\_  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
10900 EUCLID AVENUE  
 City or town, state or province, country, and ZIP or foreign postal code  
CLEVELAND, OH 44106-7006

**D** Employer identification number  
34-1018992

**E** Telephone number  
(216) 368-2126

**F** Name and address of principal officer: ERIC KALER  
10900 EUCLID AVENUE, CLEVELAND, OH 44106-7006

**G** Gross receipts \$ 2,455,368,208

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. See instructions.

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

**J** Website: ▶ HTTP://WWW.CASE.EDU

**K** Form of organization:  Corporation  Trust  Association  Other ▶

**L** Year of formation: 1826

**M** State of legal domicile: OH

**Part I Summary**

Activities & Governance	<b>1</b>	Briefly describe the organization's mission or most significant activities: <u>CASE WESTERN RESERVE UNIVERSITY IS AN INDEPENDENT, RESEARCH-ORIENTED UNIVERSITY WITH BROADLY BASED STRENGTHS IN HEALTH, INCLUDING (CONTINUED ON SCHEDULE O)</u>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	40
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	38
	<b>5</b>	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	<b>5</b>	9,566
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	594
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	5,696,187
<b>b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	0	
Revenue	<b>8</b>	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b>	Program service revenue (Part VIII, line 2g)	579,123,512	588,690,959
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	615,020,137	693,672,196
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	102,022,096	249,868,220
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	(1,287,178)	1,531,453,122
Expenses	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	212,881,806	246,891,677
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)		
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	471,107,243	503,468,456
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	112,744	132,119
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>10,022,380</u>		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	494,255,164	541,862,264
	<b>18</b>	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,178,356,957	1,292,354,516
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	116,521,610	239,098,606	
Net Assets or Fund Balances	<b>20</b>	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b>	Total liabilities (Part X, line 26)	3,872,986,984	4,006,031,808
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	844,455,841	1,118,041,984
			3,028,531,143	2,887,989,824

**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: *John F. Sideras* Date: 5/9/23

JOHN F. SIDERAS, EXECUTIVE VP FOR FINANCE AND CFO  
Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: ERIC M. MCNEIL Preparer's signature: *Eric M. McNeil* Date: 05/08/2023 Check  if self-employed PTIN: P00460263

Firm's name ▶ PRICEWATERHOUSECOOPERS LLP Firm's EIN ▶ 13-4008324

Firm's address ▶ 2001 MARKET STREET SUITE 1800, PHILADELPHIA, PA 19103 Phone no. (267) 330-3000

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

For Paperwork Reduction Act Notice, see the separate instructions.

**Part III** Statement of Program Service Accomplishments

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

**1** Briefly describe the organization's mission:  
CASE WESTERN RESERVE UNIVERSITY IS AN INDEPENDENT, RESEARCH-ORIENTED UNIVERSITY WITH BROADLY BASED STRENGTHS IN HEALTH, INCLUDING MEDICINE, NURSING AND DENTISTRY; IN ENGINEERING; IN THE ARTS AND SCIENCES; AND IN LAW, MANAGEMENT AND SOCIAL WORK. THE UNIVERSITY'S COMMITMENT TO (CONTINUED ON SCHEDULE O)

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

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

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

**4a** (Code: ) (Expenses \$ 603,882,772 including grants of \$ 211,349,273 ) (Revenue \$ 571,926,187 )  
THE ACADEMIC PROGRAMS OF CASE WESTERN RESERVE UNIVERSITY ARE ADMINISTERED THROUGH ITS SCHOOLS AND COLLEGES. CURRENTLY 11,344 STUDENTS ARE ENROLLED IN PROGRAMS LEADING TO UNDERGRADUATE, GRADUATE AND PROFESSIONAL DEGREES ADMINISTERED THROUGH THE UNIVERSITY'S NINE SCHOOLS: THE CASE SCHOOL OF ENGINEERING, THE COLLEGE OF ARTS AND SCIENCES, THE MANDEL SCHOOL OF APPLIED SOCIAL SCIENCES, THE SCHOOL OF DENTAL MEDICINE, THE SCHOOL OF GRADUATE STUDIES, THE SCHOOL OF LAW, THE WEATHERHEAD SCHOOL OF MANAGEMENT, THE SCHOOL OF MEDICINE AND THE FRANCES PAYNE BOLTON SCHOOL OF NURSING.

**4b** (Code: ) (Expenses \$ 384,797,931 including grants of \$ 35,542,404 ) (Revenue \$ )  
CASE WESTERN RESERVE UNIVERSITY IS CLASSIFIED AS A RESEARCH UNIVERSITY (VERY HIGH RESEARCH ACTIVITY) - EXTENSIVE BY THE CARNEGIE COMMISSION ON HIGHER EDUCATION. THIS CLASSIFICATION IS GIVEN TO THOSE INSTITUTIONS THAT TRAIN THE GREATEST NUMBER OF FUTURE RESEARCHERS (USUALLY MEASURED BY THE NUMBER OF PHD STUDENTS) AND TO THOSE INSTITUTIONS THAT RECEIVE THE MOST FEDERAL FUNDS. IN ADDITION TO FEDERAL SOURCES, RESEARCH IN THE SCIENCES, THE HUMANITIES AND THE HEALTH SCIENCES AREA IS FUNDED BY GIFTS AND GRANTS FROM PRIVATE FOUNDATIONS, CORPORATIONS AND INDIVIDUALS.

**4c** (Code: ) (Expenses \$ 87,494,810 including grants of \$ ) (Revenue \$ 83,751,330 )  
AUXILIARIES PROVIDES SEVERAL SERVICES WHICH, ALTHOUGH NOT DIRECTLY RELATED TO ITS ACADEMIC MISSION, ARE NEVERTHELESS AN INTEGRAL PART OF THE OVERALL EDUCATIONAL EXPERIENCE OF ITS STUDENTS. THE PROVISION OF CAMPUS HOUSING AND BOARD PLANS, AND PHONE SERVICES ARE EXAMPLES OF CURRENT AUXILIARY SERVICES.

**4d** Other program services (Describe on Schedule O.)  
(Expenses \$ 84,619,094 including grants of \$ 0 ) (Revenue \$ 37,094,679 )

**4e** Total program service expenses ▶ 1,160,794,607

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> 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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>3</b> 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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4</b> <b>Section 501(c)(3) organizations.</b> 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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>5</b> 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 Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>6</b> 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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>7</b> 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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III . . . . .</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>9</b> 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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V . . . . .</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>11</b> 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.		
<b>a</b> 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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>c</b> 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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>d</b> 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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X . . . . .</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>f</b> 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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII . . . . .</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E . . . . .</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>15</b> 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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>16</b> 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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions . . . . .</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>18</b> 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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>19</b> 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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Part IV Checklist of Required Schedules** *(continued)*

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

**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
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<b>Part V Statements Regarding Other IRS Filings and Tax Compliance</b> <i>(continued)</i>		Yes	No		
<b>2a</b>	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	<b>2a</b>	9,566		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	<b>2b</b>		✓	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>		✓	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>		✓	
<b>4a</b>	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)?	<b>4a</b>			✓
<b>b</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).				
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>			✓
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>			✓
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>			
<b>6a</b>	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?	<b>6a</b>			✓
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>			
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
<b>a</b>	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?	<b>7a</b>		✓	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>		✓	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>			✓
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>			
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>			✓
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>			✓
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>			
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>			
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>			
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>				
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>			
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>			
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:				
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>			
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>			
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:				
<b>a</b>	Gross income from members or shareholders	<b>11a</b>			
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>			
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>			
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>			
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>			
<b>b</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	<b>13b</b>			
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>			
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>			✓
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>			
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	<b>15</b>		✓	
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>			✓
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>			

**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 on 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
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year . . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	<b>1a</b> 40		
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent . . . . .		
	<b>1b</b> 38		
<b>2</b>	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? . . . . .		✓
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . .		✓
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		✓
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		✓
<b>6</b>	Did the organization have members or stockholders? . . . . .		✓
<b>7a</b>	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? . . . . .		✓
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		✓
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body? . . . . .	✓	
<b>b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	✓	
<b>9</b>	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 on Schedule O . . . . .		✓

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .		✓
<b>b</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? . . . . .		
<b>10b</b>			
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	✓	
<b>b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990. . . . .		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	✓	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	✓	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done. . . . .	✓	
<b>12c</b>		✓	
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .	✓	
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .	✓	
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official . . . . .	✓	
<b>b</b>	Other officers or key employees of the organization . . . . .	✓	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. . . . .		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		✓
<b>b</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? . . . . .		
<b>16b</b>			

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ► [AK, AZ, CO, DC, \(CONTINUED ON SCHEDULE O\)](#)
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, 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 on Schedule O)
- 19** Describe on 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 ►  
**JOHN F. SIDERAS, 10900 EUCLID AVENUE, CLEVELAND, OH 44106-7006, (216) 368-2126**

**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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.

See the instructions for the order in which to list the persons above.

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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(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) STANTON GERSON SR. VP; DEAN & PROFESSOR	60.0				✓		1,012,681	0	44,993	
(2) ERIC KALER PRESIDENT, EX OFFICIO (BEG. 7/1/21)	60.0	✓		✓			757,957	0	247,839	
(3) SCOTT COWEN INTERIM PRES (END 6/30/21), TRUSTEE	60.0	✓		✓			775,750	0	3,899	
(4) TIM MILANICH CHIEF INVESTMENT OFFICER	60.0				✓		695,027	0	50,039	
(5) JOHN SIDERAS EXECUTIVE VP FOR FINANCE & CFO	60.0			✓			678,987	0	46,403	
(6) PAMELA DAVIS PROFESSOR	60.0					✓	651,620	0	40,563	
(7) DALE BAUR PROFESSOR	60.0				✓		619,211	0	44,435	
(8) BEN VINSON, III PROVOST & EXECUTIVE VICE PRESIDENT	60.0			✓			609,368	0	40,266	
(9) MEHRAN MEHREGANY PROFESSOR	60.0				✓		575,939	0	21,422	
(10) CAROL MOSS SR. VP FOR UNIVERSITY RELATIONS AND DEVELOPMENT	60.0				✓		554,797	0	40,528	
(11) JONATHAN HAINES PROFESSOR	60.0				✓		530,333	0	46,453	
(12) LIA LOGIO VICE DEAN & PROFESSOR	60.0				✓		516,077	0	32,248	
(13) PETER POULOS VP, GEN COUNSEL, SECRETARY	60.0			✓			449,936	0	39,861	
(14) STEPHEN CAMPBELL SR VP FOR CAMPUS PLANNING AND FACILITIES MANAGEMENT	60.0			✓			347,115	0	49,830	

**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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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			
(15) CYRUS TAYLOR PROFESSOR	60.0						✓	230,593	0	40,506
(16) MICHAEL LEE TREASURER	60.0			✓				211,452	0	31,450
(17) ELIZABETH KEEFER SENIOR VICE PRESIDENT	60.0						✓	223,532	0	0
(18) BARBARA SNYDER PRESIDENT (END 9/30/20)	60.0						✓	220,000	0	0
(19) WILLIAM BAESLACK PROFESSOR	60.0						✓	167,162	0	34,187
(20) STEVEN ALTSCHULER TRUSTEE	2.0	✓						0	0	0
(21) VIRGINIA BARBATO TRUSTEE	2.0	✓						0	0	0
(22) COLLEEN BATCHELER TRUSTEE	2.0	✓						0	0	0
(23) LINDA BURNES BOLTON, PHD TRUSTEE	2.0	✓						0	0	0
(24) TIMOTHY J. CALLAHAN TRUSTEE	2.0	✓						0	0	0
(25) (SEE STATEMENT)										
<b>1b Subtotal</b>								9,827,537	0	854,922
<b>c Total from continuation sheets to Part VII, Section A</b>								0	0	0
<b>d Total (add lines 1b and 1c)</b>								9,827,537	0	854,922

**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 **▶** 858

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	✓	
<b>4</b> 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? <i>If "Yes," complete Schedule J for such individual</i>	✓	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		✓

**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
TURNER CONSTRUCTION COMPANY, THE HANNA BUILDING, 1422 EUCLID AVENUE SUITE 200, CLEVELAND, OH 44115	CONSTRUCTION SERVICES	18,889,187
BON APPETIT, 10900 EUCLID AVENUE, CLEVELAND, OH 44106	CATERING & MEAL PLAN SERVICES	13,148,409
ALBERT M HIGLEY CO, 3636 EUCLID AVENUE, CLEVELAND, OH 44115	CONSTRUCTION SERVICES	9,898,802
KELLY SERVICES INC., PO BOX 820405, PHILADELPHIA, PA 19182-0405	STAFFING SERVICES	5,584,242
LAWLER CONSTRUCTION, 750 BETA DR H, CLEVELAND, OH 44143	CONSTRUCTION SERVICES	2,080,527

**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 **▶** 88



**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	
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b>	Membership dues . . . . .	<b>1b</b>					
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>					
	<b>d</b>	Related organizations . . . . .	<b>1d</b>					
	<b>e</b>	Government grants (contributions)	<b>1e</b>	351,206,456				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	237,484,503				
	<b>g</b>	Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b>	\$ 35,024				
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .		588,690,959				
	<b>Program Service Revenue</b>	<b>2a</b>	TUITION AND FEES	Business Code 611430	571,926,187	571,926,187		
<b>b</b>		SALES AND SERVICE AUX	713940	37,994,679	36,808,397	1,186,282		
<b>c</b>		SALES AND SERVICE EDU	541800	83,751,330	83,751,330			
<b>d</b>								
<b>e</b>								
<b>f</b>		All other program service revenue . . . . .		0	0	0	0	
<b>g</b>		<b>Total.</b> Add lines 2a-2f . . . . .		693,672,196				
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .		40,158,977		4,673,997	35,484,980	
	<b>4</b>	Income from investment of tax-exempt bond proceeds						
	<b>5</b>	Royalties . . . . .		293,902			293,902	
	<b>6a</b>	Gross rents . . . . .	(i) Real	362,696				
			(ii) Personal	210,340				
			<b>6b</b>	Less: rental expenses				
	<b>6c</b>	Rental income or (loss)	(216,842)	(855,313)				
	<b>d</b>	Net rental income or (loss) . . . . .		(1,072,155)		(164,092)	(908,063)	
	<b>7a</b>	Gross amount from sales of assets other than inventory	(i) Securities	1,131,887,285				
			(ii) Other	91,853				
			<b>7b</b>	Less: cost or other basis and sales expenses . . . . .				
	<b>7c</b>	Gain or (loss) . . . . .	209,617,390	91,853				
	<b>d</b>	Net gain or (loss) . . . . .		209,709,243			209,709,243	
	<b>8a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>					
	<b>b</b>	Less: direct expenses . . . . .	<b>8b</b>					
<b>c</b>	Net income or (loss) from fundraising events . . . . .							
<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>						
<b>b</b>	Less: direct expenses . . . . .	<b>9b</b>						
<b>c</b>	Net income or (loss) from gaming activities . . . . .							
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .							
		<b>10b</b>	Less: cost of goods sold . . . . .					
		<b>c</b>	Net income or (loss) from sales of inventory . . . . .					
<b>Miscellaneous Revenue</b>	<b>11a</b>		Business Code					
	<b>b</b>							
	<b>c</b>							
	<b>d</b>	All other revenue . . . . .		0	0	0	0	
	<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .		0				
<b>12</b>	<b>Total revenue.</b> See instructions . . . . .		1,531,453,122	692,485,914	5,696,187	244,580,062		

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	242,563,805	242,563,805		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	4,327,872	4,327,872		
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	6,044,470	1,152,705	4,209,941	681,824
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .	388,833,567	344,448,936	39,279,050	5,105,581
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	35,127,714	30,744,165	3,868,711	514,838
<b>9</b> Other employee benefits . . . . .	49,765,666	42,232,090	5,480,828	2,052,748
<b>10</b> Payroll taxes . . . . .	23,697,039	20,739,912	2,609,819	347,308
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management . . . . .	1,190,261		1,190,261	
<b>b</b> Legal . . . . .	2,498,641	135,206	2,362,503	932
<b>c</b> Accounting . . . . .	404,372		404,372	
<b>d</b> Lobbying . . . . .	792,679		792,679	
<b>e</b> Professional fundraising services. See Part IV, line 17 . . . . .	132,119			132,119
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . . . .	53,839,657	45,901,532	7,691,254	246,871
<b>12</b> Advertising and promotion . . . . .	2,291,258	1,165,927	1,125,331	
<b>13</b> Office expenses . . . . .	76,016,356	72,548,456	3,296,867	171,033
<b>14</b> Information technology . . . . .	19,050,112	8,454,911	10,099,696	495,505
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	64,356,228	63,585,905	767,344	2,979
<b>17</b> Travel . . . . .	9,215,617	8,377,481	691,452	146,684
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .	3,900,531	3,340,847	513,194	46,490
<b>20</b> Interest . . . . .	15,745,582	14,120,615	1,624,967	
<b>21</b> Payments to affiliates . . . . .	13,704,327	13,704,327		
<b>22</b> Depreciation, depletion, and amortization . . . . .	63,794,476	52,870,002	10,924,474	
<b>23</b> Insurance . . . . .	19,671,408	2,493,460	17,177,948	
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> CCLCM . . . . .	129,498,873	129,498,873		
<b>b</b> RESEARCH . . . . .	44,834,619	44,834,619		
<b>c</b> PROVISION FOR BAD DEBTS . . . . .	7,159,514	7,159,514		
<b>d</b> MAINTENANCE SUPPLIES . . . . .	3,862,179		3,862,179	
<b>e</b> All other expenses . . . . .	10,035,574	6,393,447	3,564,659	77,468
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	1,292,354,516	1,160,794,607	121,537,529	10,022,380
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

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

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	86,586,284	<b>1</b>	481,106,293
	<b>2</b> Savings and temporary cash investments . . . . .	58,728,088	<b>2</b>	70,832,705
	<b>3</b> Pledges and grants receivable, net . . . . .	213,596,195	<b>3</b>	196,436,308
	<b>4</b> Accounts receivable, net . . . . .	13,791,173	<b>4</b>	11,691,355
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	<b>5</b>	0
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .	0	<b>6</b>	0
	<b>7</b> Notes and loans receivable, net . . . . .	42,248,307	<b>7</b>	39,085,690
	<b>8</b> Inventories for sale or use . . . . .	192,283	<b>8</b>	190,411
	<b>9</b> Prepaid expenses and deferred charges . . . . .	9,512,736	<b>9</b>	9,788,503
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b> 2,026,236,667		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 1,308,829,213	736,443,473	<b>10c</b> 717,407,454
	<b>11</b> Investments—publicly traded securities . . . . .	447,364,381	<b>11</b>	355,532,493
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	1,756,011,637	<b>12</b>	1,669,665,800
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	0	<b>13</b>	0
	<b>14</b> Intangible assets . . . . .	0	<b>14</b>	0
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	508,512,427	<b>15</b>	454,294,796
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	3,872,986,984	<b>16</b>	4,006,031,808	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	78,066,256	<b>17</b>	72,616,571
	<b>18</b> Grants payable . . . . .	0	<b>18</b>	0
	<b>19</b> Deferred revenue . . . . .	0	<b>19</b>	0
	<b>20</b> Tax-exempt bond liabilities . . . . .	491,140,051	<b>20</b>	408,025,551
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	0	<b>21</b>	0
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	<b>22</b>	0
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	0	<b>23</b>	408,428,504
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	0	<b>24</b>	0
	<b>25</b> 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 . . . . .	275,249,534	<b>25</b>	228,971,358
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	844,455,841	<b>26</b>	1,118,041,984
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	342,618,849	<b>27</b>	373,485,269
	<b>28</b> Net assets with donor restrictions . . . . .	2,685,912,294	<b>28</b>	2,514,504,555
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .	0	<b>29</b>	0
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .	0	<b>30</b>	0
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .	0	<b>31</b>	0
	<b>32</b> Total net assets or fund balances . . . . .	3,028,531,143	<b>32</b>	2,887,989,824
<b>33</b> Total liabilities and net assets/fund balances . . . . .	3,872,986,984	<b>33</b>	4,006,031,808	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	1,531,453,122
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	1,292,354,516
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	239,098,606
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	3,028,531,143
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	(414,817,159)
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	35,177,234
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	2,887,989,824

**Part XII Financial Statements and Reporting**

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

	Yes	No
<b>1</b> 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 on Schedule O.		
<b>2a</b> 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		✓
<b>b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	✓	
<b>c</b> 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 on Schedule O.	✓	
<b>3a</b> 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?	✓	
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.	✓	

**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 dotted line)	(C) Position (Check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(25) AARTI CHANDNA ----- TRUSTEE	2.0 -----	✓						0	0	0
(26) ARCHIE G. CO ----- TRUSTEE	2.0 -----	✓						0	0	0
(27) FRED DISANTO ----- CHAIRMAN OF THE BOARD OF TRUSTEES	2.0 -----	✓						0	0	0
(28) GEOFFREY DUYK M.D., PHD ----- TRUSTEE	2.0 -----	✓						0	0	0
(29) CHARLES D. FOWLER ----- TRUSTEE	2.0 -----	✓						0	0	0
(30) FRED GANS ----- TRUSTEE	2.0 -----	✓						0	0	0
(31) VINCENT GAUDIANI, M.D. ----- TRUSTEE	2.0 -----	✓						0	0	0
(32) JULIE GERBERDING, M.D., M.P.H ----- VICE CHAIR OF THE BOARD OF TRUSTEES	2.0 -----	✓						0	0	0
(33) SUSIE GHARIB ----- TRUSTEE	2.0 -----	✓						0	0	0
(34) ROE GREEN ----- TRUSTEE	2.0 -----	✓						0	0	0
(35) CHARLES HALLBERG ----- TRUSTEE	2.0 -----	✓						0	0	0
(36) DANIEL P. HARRINGTON ----- TRUSTEE	2.0 -----	✓						0	0	0
(37) JOHN KOBBS II ----- TRUSTEE	2.0 -----	✓						0	0	0
(38) CHARLES J. KOCH ----- TRUSTEE	2.0 -----	✓						0	0	0
(39) WILLIAM LEWIS ----- TRUSTEE	2.0 -----	✓						0	0	0
(40) FRANK N. LINSALATA ----- TRUSTEE	2.0 -----	✓						0	0	0
(41) KATHY MAGLIATO ----- TRUSTEE	2.0 -----	✓						0	0	0
(42) JOSEPH MANDATO ----- TRUSTEE	2.0 -----	✓						0	0	0
(43) THOMAS MANDEL ----- TRUSTEE	2.0 -----	✓						0	0	0
(44) MILTON MARQUIS ----- TRUSTEE	2.0 -----	✓						0	0	0

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (Check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(45) ELLEN STIRN MAVEC ----- TRUSTEE	2.0 -----	✓						0	0	0
(46) THOMAS F. MCKEE ----- TRUSTEE	2.0 -----	✓						0	0	0
(47) ANDREW MEDVEDEV ----- TRUSTEE	2.0 -----	✓						0	0	0
(48) SARA MOLL, PHD ----- TRUSTEE	2.0 -----	✓						0	0	0
(49) SUSAN MUCCIARONE ----- TRUSTEE	2.0 -----	✓						0	0	0
(50) RICHARD MUELLER ----- TRUSTEE	2.0 -----	✓						0	0	0
(51) JACQUELYN NANCE ----- TRUSTEE	2.0 -----	✓						0	0	0
(52) DOMINIC OZANNE ----- TRUSTEE	2.0 -----	✓						0	0	0
(53) ROBERT PAVEY ----- TRUSTEE	2.0 -----	✓						0	0	0
(54) JAMES RATNER ----- TRUSTEE	2.0 -----	✓						0	0	0
(55) DONALD J. RICHARDS ----- VICE CHAIR OF THE BOARD OF TRUSTEES	2.0 -----	✓						0	0	0
(56) JAMES RICHMAN ----- TRUSTEE	2.0 -----	✓						0	0	0
(57) JOSEPH A. SABATINI ----- TRUSTEE	2.0 -----	✓						0	0	0
(58) ALAN L. SCHWARTZ, MD, PHD ----- TRUSTEE	2.0 -----	✓						0	0	0
(59) LAWRENCE M. SEARS ----- TRUSTEE	2.0 -----	✓						0	0	0
(60) ANAND SWAMINATHAN ----- TRUSTEE	2.0 -----	✓						0	0	0
(61) REXFORD TIBBENS ----- TRUSTEE	2.0 -----	✓						0	0	0
(62) CELIA WEATHERHEAD ----- TRUSTEE	2.0 -----	✓						0	0	0
(63) MARK WEINBERGER ----- TRUSTEE	2.0 -----	✓						0	0	0
(64) DEBRA WILFONG ----- TRUSTEE	2.0 -----	✓						0	0	0

**SCHEDULE A  
(Form 990)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization <b>CASE WESTERN RESERVE UNIVERSITY</b>	Employer identification number <b>34-1018992</b>
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**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>					0	0

**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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	508,766,327	544,959,237	544,390,255	579,123,511	588,690,959	2,765,930,289
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						0
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0
<b>4 Total.</b> Add lines 1 through 3 . . . . .	508,766,327	544,959,237	544,390,255	579,123,511	588,690,959	2,765,930,289
<b>5</b> 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) . . . . .						0
<b>6 Public support.</b> Subtract line 5 from line 4						2,765,930,289

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>7</b> Amounts from line 4 . . . . .	508,766,327	544,959,237	544,390,255	579,123,511	588,690,959	2,765,930,289
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .	24,499,156	17,452,862	0	7,607,546	36,157,191	85,716,755
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .	0	0	0	0	674,211	674,211
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .	0	0	0	0	0	0
<b>11 Total support.</b> Add lines 7 through 10						2,852,321,255
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					12	3,134,950,172
<b>13 First 5 years.</b> 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 <b>stop here</b> . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) . . . . .	<b>14</b>	96.97 %
<b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14 . . . . .	<b>15</b>	97.64 %
<b>16a 33 1/3% support test—2021.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test—2020.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>17a 10%-facts-and-circumstances test—2021.</b> 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 <b>stop here.</b> 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>b 10%-facts-and-circumstances test—2020.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .		<input type="checkbox"/>



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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>9</b> Amounts from line 6 . . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						

**14 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . .

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2020 Schedule A, Part III, line 15 . . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2021</b> (line 10c, column (f), divided by line 13, column (f)) . . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2020</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	%

**19a 33 1/3% support tests—2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . .

**b 33 1/3% support tests—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . .

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

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
	<b>11a</b>		
<b>b</b>	A family member of a person described on line 11a above?		
	<b>11b</b>		
<b>c</b>	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in <b>Part VI</b> .		
	<b>11c</b>		

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
	<b>1</b>		
<b>2</b>	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
	<b>2</b>		

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
	<b>1</b>		

**Section D. All Type III Supporting Organizations**

		Yes	No
<b>1</b>	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
	<b>1</b>		
<b>2</b>	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
	<b>2</b>		
<b>3</b>	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		
	<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see instructions).		
<b>2</b>	Activities Test. Answer lines 2a and 2b below.		
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
	<b>2a</b>		
<b>b</b>	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
	<b>2b</b>		
<b>3</b>	Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in <b>Part VI</b> .		
	<b>3a</b>		
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.		
	<b>3b</b>		

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

**1**  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A—Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3.	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>	
<b>Section B—Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
<b>2</b>	Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d.	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by 0.035.	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	
<b>Section C—Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, column A)	<b>1</b>	
<b>2</b>	Enter 0.85 of line 1.	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3.	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>	
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D—Distributions		Current Year
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required—provide details in <b>Part VI</b> )	<b>5</b>
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2021 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

Section E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
<b>1</b> Distributable amount for 2021 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2021			
<b>a</b> From 2016 . . . . .			
<b>b</b> From 2017 . . . . .			
<b>c</b> From 2018 . . . . .			
<b>d</b> From 2019 . . . . .			
<b>e</b> From 2020 . . . . .			
<b>f</b> Total of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2021 distributable amount			
<b>i</b> Carryover from 2016 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2021 from Section D, line 7:   \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2021 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7</b> Excess distributions carryover to 2022. Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2017 . . . . .			
<b>b</b> Excess from 2018 . . . . .			
<b>c</b> Excess from 2019 . . . . .			
<b>d</b> Excess from 2020 . . . . .			
<b>e</b> Excess from 2021 . . . . .			

**SCHEDULE C**  
**(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2021**

Department of the Treasury  
Internal Revenue Service

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

**Open to Public Inspection**

**If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <b>CASE WESTERN RESERVE UNIVERSITY</b>	Employer identification number <b>34-1018992</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."
- 2 Political campaign activity expenditures. See instructions . . . . . ▶ \$
- 3 Volunteer hours for political campaign activities. See instructions . . . . .

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

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . . . ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . . ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . .  Yes  No
- 4a Was a correction made? . . . . .  Yes  No
- b If "Yes," describe in Part IV.

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . ▶ \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b . . . . . ▶ \$
- 4 Did the filing organization file **Form 1120-POL** for this year? . . . . .  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying) . . . . .														
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .														
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b) . . . . .														
<b>d</b>	Other exempt purpose expenditures . . . . .														
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d) . . . . .														
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f) . . . . .														
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0- . . . . .														
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0- . . . . .														
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No												

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

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
<b>2a</b>	Lobbying nontaxable amount				
<b>b</b>	Lobbying ceiling amount (150% of line 2a, column (e))				
<b>c</b>	Total lobbying expenditures				
<b>d</b>	Grassroots nontaxable amount				
<b>e</b>	Grassroots ceiling amount (150% of line 2d, column (e))				
<b>f</b>	Grassroots lobbying expenditures				

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers?	✓		
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	✓		
<b>c</b> Media advertisements?		✓	
<b>d</b> Mailings to members, legislators, or the public?	✓		269,423
<b>e</b> Publications, or published or broadcast statements?		✓	
<b>f</b> Grants to other organizations for lobbying purposes?		✓	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?	✓		523,256
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		✓	
<b>i</b> Other activities?		✓	
<b>j</b> Total. Add lines 1c through 1i			792,679
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		✓	
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SEE NEXT PAGE

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Return Reference - Identifier	Explanation
<p>SCHEDULE C, PART II-B, LINE 1 - DETAILED DESCRIPTION OF THE LOBBYING ACTIVITY</p>	<p>STATE RELATIONS</p> <p>JULY 2021 - SEPTEMBER 2021</p> <p>*8/13/21 PRESIDENT ERIC KALER, JENNIFER RUGGLES-ATTENDED CALLS WITH GOVERNOR MIKE DEWINE AND OHIO CHANCELLOR RANDY GARDNER - RE: INTRODUCTORY MEETINGS AND HIGHER EDUCATION ISSUES.</p> <p>*9/16/21 PRESIDENT ERIC KALER, JENNIFER RUGGLES - MET WITH STATE SENATOR MATT DOLAN RE: INTRODUCTORY MEETING AND HIGHER EDUCATION ISSUES.</p> <p>*JENNIFER RUGGLES, HEATHER PARAMORE - ATTENDED AICUO CALLS WITH CHANCELLOR RANDY GARDNER RE: OHIO INDEPENDENT HIGHER EDUCATION ISSUES.</p> <p>OCTOBER 2021 - DECEMBER 2021</p> <p>*11/8/21 PRESIDENT ERIC KALER, JENNIFER RUGGLES-ATTENDED CALL WITH REP. TERENCE UPCHURCH - RE: INTRODUCTORY MEETING, COVID RESPONSE/VACCINE AND HIGHER EDUCATION ISSUES.</p> <p>*JENNIFER RUGGLES, HEATHER PARAMORE - ATTENDED AICUO CALLS WITH CHANCELLOR RANDY GARDNER RE: OHIO INDEPENDENT HIGHER EDUCATION ISSUES.</p> <p>JANUARY 2022 - MARCH 2022</p> <p>*1/13/22 JENNIFER RUGGLES, HEATHER PARAMORE-ATTENDED AICUO CALL WITH CHANCELLOR GARDNER RE: HIGHER EDUCATION ISSUES.</p> <p>*2/17/22 JIM MCGUFFIN-CAWLEY, JENNIFER RUGGLES - ATTENDED BRIEFING WITH LT. GOVERNOR HUSTED AND AICUO RE: INTEL.</p> <p>*JENNIFER RUGGLES, HEATHER PARAMORE - ATTENDED AICUO CALLS WITH CHANCELLOR RANDY GARDNER RE: OHIO INDEPENDENT HIGHER EDUCATION ISSUES.</p> <p>APRIL 2021 - JUNE 2021</p> <p>*JENNIFER RUGGLES - ATTENDED AICUO CALLS WITH CHANCELLOR RANDY GARDNER RE: OHIO INDEPENDENT HIGHER EDUCATION ISSUES.</p> <p>FEDERAL RELATIONS</p> <p>JULY 2021 - SEPTEMBER 2021</p> <p>*9/23/21 PRESIDENT ERIC KALER, JENNIFER RUGGLES-ATTENDED CALL WITH OFFICE OF CONGRESSMAN DAVE JOYCE RE: INTRODUCTORY MEETING AND HIGHER EDUCATION ISSUES.</p> <p>*8/20/21 JENNIFER RUGGLES, HEATHER PARAMORE - EMAIL CORRESPONDENCE AND MET WITH OFFICE OF CONGRESSMAN JOYCE RE: COLLEGE TRANSPARENCY ACT.</p> <p>OCTOBER 2021 - DECEMBER 2021</p> <p>*10/7/21 PRESIDENT ERIC KALER ATTENDED GCP CEO MEETING WITH DEPUTY US SECRETARY OF COMMERCE DON GRAVES RE: TALENT, SUPPLY CHAIN (AND RE-SHORING), AND INCLUSIVE PROSPERITY, AND BIDEN ADMINISTRATION POLICY INITIATIVES AND PROGRAMS.</p> <p>*JENNIFER RUGGLES - EMAIL COMMUNICATION WITH OFFICE OF U.S. CONGRESSWOMAN KAPTUR RE: OPIOID RESEARCH.</p> <p>JANUARY 2022 - MARCH 2022</p> <p>*JENNIFER RUGGLES -EMAIL COMMUNICATIONS WITH OFFICE OF U.S. CONGRESSWOMAN KAPTUR RE: GREAT LAKES AUTHORITY ACT.</p> <p>APRIL 2022- JUNE 2022</p> <p>*4/26/22 ERIC KALER, JENNIFER RUGGLES - MET WITH SENATOR BROWN, CONGRESSWOMAN KAPTUR, CONGRESSMAN TURNER RE: HIGHER EDUCATION ISSUES, CHIPS/COMPETES ACT AND FY23 APPROPRIATIONS.</p> <p>*4/21/22 JENNIFER RUGGLES, BETSY BANKS-MET WITH OFFICE OF SENATOR BROWN RE: DEMOCRACY CHALLENGE OVERVIEW.</p> <p>*JENNIFER RUGGLES-EMAIL COMMUNICATION WITH THE OFFICES OF U.S. REPRESENTATIVES MARCY KAPTUR, ANTHONY GONZALEZ, DAVE JOYCE, MIKE TURNER, TIM RYAN, SHONTEL BROWN, AND THE OFFICE OF SENATOR BROWN RE: FY 2023 APPROPRIATIONS REQUESTS.</p> <p>*JENNIFER RUGGLES-EMAIL COMMUNICATION AND PHONE CALLS WITH OFFICE OF U.S. REPRESENTATIVE SHONTEL BROWN RE: ARPA-H.</p>

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

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

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization: CASE WESTERN RESERVE UNIVERSITY; Employer identification number: 34-1018992

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

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Includes rows for total number, aggregate value, and compliance questions.

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

Form for Part II with multiple rows for questions about conservation easements, including a table for 'Held at the End of the Tax Year'.

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

Form for Part III with rows for questions about art collections and required reporting amounts.

**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 make 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 program
  - e**  Other \_\_\_\_\_
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |   | Amount |
|---|--------|
| <b>1c</b> Beginning balance             |        |
| <b>1d</b> Additions during the year     |        |
| <b>1e</b> Distributions during the year |        |
| <b>1f</b> Ending balance                |        |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.**

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance	2,004,374,171	1,570,558,845	1,568,311,076	1,539,302,060	1,461,236,506
<b>b</b> Contributions	76,287,145	41,850,987	55,218,732	22,438,030	27,459,643
<b>c</b> Net investment earnings, gains, and losses	(117,489,880)	461,720,411	20,199,205	78,322,013	121,201,579
<b>d</b> Grants or scholarships	26,736,996	36,102,090	35,658,143	35,070,832	32,187,287
<b>e</b> Other expenditures for facilities and programs	42,220,483	30,568,257	34,341,400	33,880,569	35,169,074
<b>f</b> Administrative expenses	3,506,508	3,085,725	3,170,625	2,799,626	3,239,307
<b>g</b> End of year balance	1,890,707,449	2,004,374,171	1,570,558,845	1,568,311,076	1,539,302,060

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

- a** Board designated or quasi-endowment  6.14 %
- b** Permanent endowment  17.48 %
- c** Term endowment  76.38 %

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

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

	Yes	No
<b>(i)</b> Unrelated organizations	✓	
<b>(ii)</b> Related organizations		✓
<b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?		

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

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land		39,005,239		39,005,239
<b>b</b> Buildings		1,577,355,152	977,956,824	599,398,328
<b>c</b> Leasehold improvements		1,050,830	1,050,830	0
<b>d</b> Equipment		361,553,800	303,249,958	58,303,842
<b>e</b> Other		47,271,646	26,571,601	20,700,045
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				717,407,454

**Part VII Investments—Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .	106,494,916	END OF YEAR MARKET VALUE
(2) Closely held equity interests . . . . .	1,563,089,954	END OF YEAR MARKET VALUE
(3) Other		
(A) EQUITY REAL ESTATE	80,930	END OF YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) . . . . .	<b>1,669,665,800</b>	

**Part VIII Investments—Program Related.**

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

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

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) FUNDS HELD BY OTHERS	297,453,334
(2) HEALTH EDUCATION CAMPUS	146,201,824
(3) RIGHT -OF-USE ASSETS - OPERATING LEASES	10,639,638
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) . . . . .	<b>454,294,796</b>

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) REFUNDABLE ADVANCES	13,867,600
(3) PENSION LIABILITY	61,327,206
(4) REFUNDABLE FEDERAL STUDENT LOANS	17,666,219
(5) ANNUITIES PAYABLE	33,739,855
(6) DEFERRED INCOME AND OTHER LIABILITIES	91,730,840
(7) OPERATING LEASE OBLIGATIONS	10,639,638
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) . . . . .	<b>228,971,358</b>

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII .

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	1,114,908,329
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	(414,817,159)
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	0
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	(414,817,159)
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	1,529,725,488
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	3,506,508
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	(1,778,874)
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	1,727,634
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .	<b>5</b>	1,531,453,122

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

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

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	1,255,449,648
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	(35,177,234)
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	(35,177,234)
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	1,290,626,882
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	3,506,508
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	(1,778,874)
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	1,727,634
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .	<b>5</b>	1,292,354,516

**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.

[SEE STATEMENT](#)

**Part XIII**

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

Return Reference - Identifier	Explanation	
SCHEDULE D, PART XI, LINE 4(B) - OTHER REVENUE	(a) Description	(b) Amount
	AMOUNTS INCLUDED IN RENTAL EXPENSE ON THE STATEMENT OF REVENUE - PART VIII LINE 6B THAT ARE RECORDED IN THE EXPENSES ON THE AUDITED FINANCIAL STATEMENTS	- 1,778,874
SCHEDULE D, PART XII, LINE 2(D) - OTHER EXPENSES IN AUDITED FINANCIAL STATEMENTS NOT IN FORM 990	(a) Description	(b) Amount
	PENSION PLAN CHANGES	- 33,097,881
	LIFE INCOME AGREEMENTS	- 2,079,353
SCHEDULE D, PART XII, LINE 4(B) - OTHER EXPENSES	(a) Description	(b) Amount
	AMOUNTS INCLUDED IN RENTAL EXPENSE ON THE STATEMENT OF REVENUE - PART VIII LINE 6B THAT ARE RECORDED IN THE EXPENSES ON THE AUDITED FINANCIAL STATEMENTS	- 1,778,874

**Part XIII**

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

Return Reference - Identifier	Explanation
SCHEDULE D, PART III, LINE 1A - COLLECTIONS OF ART - FINANCIAL STATEMENT FOOTNOTE	THE UNIVERSITY'S COLLECTIONS OF HISTORICALLY SIGNIFICANT ARTIFACTS, SCIENTIFIC SPECIMENS, AND ART OBJECTS ARE HELD FOR EDUCATION, RESEARCH, SCIENTIFIC INQUIRY, AND PUBLIC EXHIBITION. THEY ARE NEITHER DISPOSED OF FOR FINANCIAL GAIN NOR ENCUMBERED IN ANY MANNER. ACCORDINGLY, THEIR VALUE IS NOT REFLECTED IN THE UNIVERSITY'S CONSOLIDATED FINANCIAL STATEMENTS.
SCHEDULE D, PART III, LINE 4 - COLLECTIONS OF ART - DESCRIPTION OF COLLECTIONS	THE UNIVERSITY'S COLLECTION OF HISTORICALLY SIGNIFICANT ARTIFACTS, SCIENTIFIC SPECIMENS, AND ART OBJECTS ARE HELD FOR EDUCATION, RESEARCH, SCIENTIFIC INQUIRY AND PUBLIC EXHIBITION.
SCHEDULE D, PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUNDS	THE UNIVERSITY'S ENDOWMENTS AND OTHER DONOR RESTRICTED INVESTMENTS ARE SPENT IN ACCORDANCE WITH THE WISHES OF THE DONOR. SUCH WISHES ARE TYPICALLY DIVIDED BETWEEN THE NEEDS OF THE UNIVERSITY (UNRESTRICTED IN ITS USE, PLANT FUNDS, PROFESSORSHIPS OR INSTRUCTIONAL, ETC.) AND THE NEEDS OF THE STUDENTS (SCHOLARSHIPS, AWARDS AND PRIZES, ETC.).
SCHEDULE D, PART X, LINE 2 - FIN 48 (ASC 740) FOOTNOTE	THE UNIVERSITY IS EXEMPT FROM FEDERAL INCOME TAX TO THE EXTENT PROVIDED UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE ("IRC"). THE UNIVERSITY IS CLASSIFIED AS AN ORGANIZATION THAT IS NOT A PRIVATE FOUNDATION UNDER SECTION 509(A) OF THE IRC AND, AS SUCH, GIFTS TO THE UNIVERSITY QUALIFY FOR DEDUCTION AS CHARITABLE CONTRIBUTIONS. THE UNIVERSITY IS EXEMPT FROM FEDERAL INCOME TAX; HOWEVER IT IS REQUIRED TO PAY FEDERAL INCOME TAX ON UNRELATED BUSINESS INCOME. THE UNIVERSITY DID NOT HAVE ANY MATERIAL INCOME TAX LIABILITIES FOR THE YEARS ENDED JUNE 30, 2022 AND 2021. ASC 740, "INCOME TAXES," PRESCRIBES A RECOGNITION THRESHOLD AND MEASUREMENT REQUIREMENTS FOR FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. IN ADDITION, ASC 740 PROVIDES GUIDANCE ON RECOGNITION, CLASSIFICATION AND DISCLOSURE REQUIREMENTS FOR UNCERTAIN TAX PROVISIONS. THE UNIVERSITY HAS NO FINANCIAL REPORTING REQUIREMENTS ASSOCIATED WITH ASC 740 FOR THE YEARS ENDED JUNE 30, 2022 AND 2021.

**SCHEDULE E  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schools**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**  
▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

Name of the organization  
**CASE WESTERN RESERVE UNIVERSITY**

Employer identification number  
**34-1018992**

**Part I**

	YES	NO
<b>1</b> 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? . . . . .	✓	
<b>2</b> 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?	✓	
<b>3</b> Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or 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 . . . . . <u>THE UNIVERSITY MEETS THE REQUIREMENTS OF REVENUE PROCEDURE 75-50, 1975-1 C.B. 587, PART III, SECTION 4.03(2)(B).</u> ----- -----		✓
<b>4</b> Does the organization maintain the following? <b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	✓	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	✓	
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	✓	
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? . . . . . If you answered "No" to any of the above, please explain. If you need more space, use Part II. ----- -----	✓	
<b>5</b> Does the organization discriminate by race in any way with respect to: <b>a</b> Students' rights or privileges? . . . . .		✓
<b>b</b> Admissions policies? . . . . .		✓
<b>c</b> Employment of faculty or administrative staff? . . . . .		✓
<b>d</b> Scholarships or other financial assistance? . . . . .		✓
<b>e</b> Educational policies? . . . . .		✓
<b>f</b> Use of facilities? . . . . .		✓
<b>g</b> Athletic programs? . . . . .		✓
<b>h</b> Other extracurricular activities? . . . . . If you answered "Yes" to any of the above, please explain. If you need more space, use Part II. ----- -----		✓
<b>6a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	✓	
<b>6b</b> Has the organization's right to such aid ever been revoked or suspended? . . . . . If you answered "Yes" on either line 6a or line 6b, explain on Part II.		✓
<b>7</b> 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 . . . . .	✓	





**Part II**

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

Return Reference - Identifier	Explanation
SCHEDULE E, PART I, LINE 6(A) - FINANCIAL AID OR ASSISTANCE FROM A GOVERNMENTAL AGENCY	THE UNIVERSITY PROVIDES FINANCIAL AID, WHICH IS FUNDED BY GIFTS, ENDOWMENT INCOME AND EXTERNALLY SPONSORED AID (INCLUDING FEDERAL AND STATE GOVERNMENTAL SOURCES), TO STUDENTS BASED ON DEMONSTRATED FINANCIAL NEED OR ACADEMIC MERIT. GOVERNMENT ADVANCES TO QUALIFIED STUDENTS ARE FUNDED PRINCIPALLY WITH FEDERAL LOANS TO THE UNIVERSITY UNDER THE PERKINS, NURSING AND HEALTH PROFESSIONS STUDENT LOAN PROGRAMS.

**SCHEDULE F  
(Form 990)**

**Statement of Activities Outside the United States**

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

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

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Department of the Treasury  
Internal Revenue Service

Name of the organization

CASE WESTERN RESERVE UNIVERSITY

Employer identification number

34-1018992

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

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  **Yes**  **No**

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

**3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) EAST ASIA AND THE PACIFIC	0	1	GRANTMAKING		150,210
(2) EAST ASIA AND THE PACIFIC	0	3	PROGRAM SERVICES	STUDY ABROAD	359,150
(3) EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	RESEARCH	7,080
(4) EUROPE (INCLUDING ICELAND AND GREENLAND)	0	2	GRANTMAKING		109,627
(5) EUROPE (INCLUDING ICELAND AND GREENLAND)	0	12	PROGRAM SERVICES	STUDY ABROAD	377,606
(6) NORTH AMERICA (CANADA & MEXICO ONLY)	0	1	PROGRAM SERVICES	STUDY ABROAD	45,769
(7) NORTH AMERICA (CANADA & MEXICO ONLY)	0	2	GRANTMAKING		141,287
(8) SOUTH AMERICA	0	2	GRANTMAKING		139,360
(9) SOUTH ASIA	0	3	GRANTMAKING		33,094
(10) SOUTH ASIA	0	1	PROGRAM SERVICES	STUDY ABROAD	32,150
(11) SUB-SAHARAN AFRICA	4	7	GRANTMAKING		3,754,293
(12) EAST ASIA AND THE PACIFIC	0	0	INVESTMENTS		198,740,721
(13) EUROPE (INCLUDING ICELAND AND GREENLAND)	0	0	INVESTMENTS		215,726,246
(14) NORTH AMERICA (CANADA & MEXICO ONLY)	0	0	INVESTMENTS		15,718,604
(15) SOUTH AMERICA	0	0	INVESTMENTS		988,879
(16) SUB-SAHARAN AFRICA	0	0	INVESTMENTS		17,470,898
(17) EUROPE (INCLUDING ICELAND AND GREENLAND)	0	0	PROGRAM SERVICES	RESEARCH	43,294
<b>3a Subtotal</b>	<b>4</b>	<b>34</b>			<b>453,838,268</b>
<b>b Total from continuation sheets to Part I</b>	<b>0</b>	<b>0</b>			<b>0</b>
<b>c Totals (add lines 3a and 3b)</b>	<b>4</b>	<b>34</b>			<b>453,838,268</b>

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

<b>1</b>	<b>(a)</b> Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	<b>(c)</b> Region	<b>(d)</b> Purpose of grant	<b>(e)</b> Amount of cash grant	<b>(f)</b> Manner of cash disbursement	<b>(g)</b> Amount of noncash assistance	<b>(h)</b> Description of noncash assistance	<b>(i)</b> Method of valuation (book, FMV, appraisal, other)
(1)			EUROPE (INCLUDING ICELAND AND GREENLAND)	RESEARCH	74,652	WIRE TRANSFER	0	N/A	N/A
(2)			NORTH AMERICA (CANADA & MEXICO ONLY)	RESEARCH	21,402	WIRE TRANSFER	0	N/A	N/A
(3)			NORTH AMERICA (CANADA & MEXICO ONLY)	RESEARCH	10,900	WIRE TRANSFER	0	N/A	N/A
(4)			SOUTH AMERICA	RESEARCH	40,960	WIRE TRANSFER	0	N/A	N/A
(5)			SOUTH AMERICA	RESEARCH	98,400	WIRE TRANSFER	0	N/A	N/A
(6)			SUB-SAHARAN AFRICA	RESEARCH	74,405	WIRE TRANSFER	0	N/A	N/A
(7)			SUB-SAHARAN AFRICA	RESEARCH	792,947	WIRE TRANSFER	0	N/A	N/A
(8)			SUB-SAHARAN AFRICA	RESEARCH	20,460	WIRE TRANSFER	0	N/A	N/A
(9)			SUB-SAHARAN AFRICA	RESEARCH	21,038	WIRE TRANSFER	0	N/A	N/A
(10)			SUB-SAHARAN AFRICA	RESEARCH	17,952	WIRE TRANSFER	0	N/A	N/A
(11)			SUB-SAHARAN AFRICA	RESEARCH	2,232,944	WIRE TRANSFER	0	N/A	N/A
(12)			SUB-SAHARAN AFRICA	RESEARCH	184,324	WIRE TRANSFER	0	N/A	N/A
(13)			SUB-SAHARAN AFRICA	RESEARCH	255,463	WIRE TRANSFER	0	N/A	N/A
(14)			EAST ASIA AND THE PACIFIC	RESEARCH	92,987	WIRE TRANSFER	0	N/A	N/A
(15)			NORTH AMERICA (CANADA & MEXICO ONLY)	RESEARCH	108,985	WIRE TRANSFER	0	N/A	N/A
(16)			(SEE STATEMENT)						

**2** Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . ▶ 0

**3** Enter total number of other organizations or entities . . . ▶ 25

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* . . . . .  **Yes**  **No**
  
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* . . . . .  **Yes**  **No**
  
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)* . . . . .  **Yes**  **No**
  
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* . . . . .  **Yes**  **No**
  
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* . . . . .  **Yes**  **No**
  
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* . . . . .  **Yes**  **No**

**Part II****Grants and Other Assistance to Organizations or Entities Outside the United States** (continued)

(a) Name of Organization	(b) IRS code section and EIN	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(16)		EUROPE (INCLUDING ICELAND AND GREENLAND)	RESEARCH	13,296	WIRE TRANSFER	0	N/A	N/A
(17)		EAST ASIA AND THE PACIFIC	RESEARCH	44,780	WIRE TRANSFER	0	N/A	N/A
(18)		EAST ASIA AND THE PACIFIC	RESEARCH	12,443	WIRE TRANSFER	0	N/A	N/A
(19)		EUROPE (INCLUDING ICELAND AND GREENLAND)	RESEARCH	6,200	WIRE TRANSFER	0	N/A	N/A
(20)		EUROPE (INCLUDING ICELAND AND GREENLAND)	RESEARCH	11,479	WIRE TRANSFER	0	N/A	N/A
(21)		SOUTH ASIA	RESEARCH	5,594	WIRE TRANSFER	0	N/A	N/A
(22)		SOUTH ASIA	RESEARCH	20,000	WIRE TRANSFER	0	N/A	N/A
(23)		SOUTH ASIA	RESEARCH	7,500	WIRE TRANSFER	0	N/A	N/A
(24)		SUB-SAHARAN AFRICA	RESEARCH	50,000	WIRE TRANSFER	0	N/A	N/A
(25)		SUB-SAHARAN AFRICA	RESEARCH	104,762	WIRE TRANSFER	0	N/A	N/A

Part V

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

Return Reference - Identifier	Explanation
SCHEDULE F, PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANT FUNDS	THE UNIVERSITY REQUIRES ITEMIZED RECEIPTS AND/OR INVOICES FOR ALL EXPENDITURES. TRANSACTIONS ARE REVIEWED AND APPROVED ON MULTIPLE LEVELS. THIS ENABLES MONITORING OF THE TYPES AND AMOUNTS OF FUNDS WHICH ARE EXPENDED OUTSIDE OF THE UNITED STATES.
SCHEDULE F, PART I, LINE 3 - METHOD USED TO ACCOUNT FOR EXPENDITURES ON ORG'S FINANCIAL STATEMENTS	EAST ASIA AND THE PACIFIC -ACCRUAL EUROPE (INCLUDING ICELAND AND GREENLAND) -ACCRUAL NORTH AMERICA (CANADA & MEXICO ONLY) -ACCRUAL SOUTH AMERICA -ACCRUAL SOUTH ASIA -ACCRUAL SUB-SAHARAN AFRICA -ACCRUAL
SCHEDULE F, PART II, LINE 1 - METHOD USED TO ACCOUNT FOR EXPENDITURES ON ORG'S FINANCIAL STATEMENTS	EAST ASIA AND THE PACIFIC -ACCRUAL EUROPE (INCLUDING ICELAND AND GREENLAND) -ACCRUAL NORTH AMERICA (CANADA & MEXICO ONLY) -ACCRUAL SOUTH AMERICA -ACCRUAL SOUTH ASIA -ACCRUAL SUB-SAHARAN AFRICA -ACCRUAL



**SCHEDULE G  
(Form 990)**

**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2021**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

CASE WESTERN RESERVE UNIVERSITY

Employer identification number

34-1018992

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

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a**  Mail solicitations
  - b**  Internet and email solicitations
  - c**  Phone solicitations
  - d**  In-person solicitations
  - e**  Solicitation of non-government grants
  - f**  Solicitation of government grants
  - g**  Special fundraising events
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  **Yes**  **No**
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
<b>1</b> ROGER CERNE, 7690 MOUNTAIN ASH DRIVE, CONCORD, OH 44060	PRO SOLICITATION		✓	0	120,000	(120,000)
<b>2</b> GRENZEBACH, GLIER & ASSOCIATES, 401 NORTH MICHIGAN AVENUE, CHICAGO, IL 60611	CONSULTING SERVICES		✓	0	12,119	(12,119)
<b>3</b>						
<b>4</b>						
<b>5</b>						
<b>6</b>						
<b>7</b>						
<b>8</b>						
<b>9</b>						
<b>10</b>						
<b>Total</b>				0	132,119	(132,119)

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

AK, AZ, CO, DC, ME, MD, MA, MI, NH, NY, OH, OK, OR, PA, SC, WA

**Part II Fundraising Events.** Complete if the organization answered "Yes" on 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
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	<b>1</b> Gross receipts . . . . .				
	<b>2</b> Less: Contributions . . . . .				
	<b>3</b> Gross income (line 1 minus line 2) . . . . .				
Direct Expenses	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .				
	<b>7</b> Food and beverages . . . . .				
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .				
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶					

**Part III Gaming.** Complete if the organization answered "Yes" on 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	<b>1</b> Gross revenue . . . . .		
Direct Expenses	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> 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	
	<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶				
	<b>8</b> 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:
 

<b>a</b> The organization's facility	<b>13a</b>	%
<b>b</b> An outside facility	<b>13b</b>	%

**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.

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**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Name of the organization

CASE WESTERN RESERVE UNIVERSITY

Employer identification number

34-1018992

**Part I General Information on Grants and Assistance**

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

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

Cat. No. 50055P

Schedule I (Form 990) 2021

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
<b>1 TUITION AND FEES</b>	9,292	165,260,615	0	N/A	N/A
<b>2 FELLOWS - TUITION AND FEES</b>	4,935	68,746,415	0	N/A	N/A
<b>3 STIPENDS AND ALLOWANCES</b>	4,277	8,556,775	0	N/A	N/A
<b>4</b>					
<b>5</b>					
<b>6</b>					
<b>7</b>					

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

(SEE STATEMENT)

**Part IV**

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

Return Reference - Identifier	Explanation
SCHEDULE I, PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANT FUNDS.	THE OFFICE OF SPONSORED PROJECTS ADMINISTRATION DIRECTS AND FACILITATES PRE- AND POST-AWARD PROCESSES BY ENSURING COMPLIANCE WITH FEDERAL, STATE AND UNIVERSITY GUIDELINES. IT ALSO OVERSEES REGULATORY COMPLIANCE ACTIVITIES TO ENSURE SAFE, ETHICAL AND RESPONSIBLE CONDUCT OF RESEARCH. IN ADDITION, THE OFFICE IS RESPONSIBLE FOR ENHANCING THE RESEARCH INFRASTRUCTURE OF THE INSTITUTION AS WELL AS DEVELOPING AND MONITORING POLICIES RELATED TO THE STEWARDSHIP OF RESEARCH ACTIVITIES.
SCHEDULE I, PART III, COLUMN (B) - ESTIMATED NUMBER OF RECIPIENTS	TUITION AND FEES: ESTIMATE IS BASED ON THE PERCENTAGE OF STUDENTS WHO RECEIVED ASSISTANCE FOR TUITION AND FEES IN THE PRIOR YEAR.
SCHEDULE I, PART III, COLUMN (B) - ESTIMATED NUMBER OF RECIPIENTS	FELLOWS - TUITION AND FEES: ESTIMATE IS BASED ON THE PERCENTAGE OF STUDENTS WHO RECEIVED FELLOWSHIPS FOR TUITION AND FEES IN THE PRIOR YEAR.
SCHEDULE I, PART III, COLUMN (B) - ESTIMATED NUMBER OF RECIPIENTS	STIPENDS AND ALLOWANCES: ESTIMATE IS BASED ON THE PERCENTAGE OF STUDENTS WHO RECEIVED STIPENDS IN THE PRIOR YEAR.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

CASE WESTERN RESERVE UNIVERSITY

**Compensation Information**

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

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

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

Employer identification number

34-1018992

**Part I Questions Regarding Compensation**

	Yes	No
<p><b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <p> <input checked="" type="checkbox"/> First-class or charter travel                      <input checked="" type="checkbox"/> Housing allowance or residence for personal use  <input checked="" type="checkbox"/> Travel for companions                                      <input type="checkbox"/> Payments for business use of personal residence  <input checked="" type="checkbox"/> Tax indemnification and gross-up payments              <input checked="" type="checkbox"/> Health or social club dues or initiation fees  <input type="checkbox"/> Discretionary spending account                              <input checked="" type="checkbox"/> Personal services (such as maid, chauffeur, chef)                 </p>		
<p><b>b</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 . . . . .</p>	✓	
<p><b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? . . . . .</p>	✓	
<p><b>3</b> Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <p> <input checked="" type="checkbox"/> Compensation committee                                      <input checked="" type="checkbox"/> Written employment contract  <input checked="" type="checkbox"/> Independent compensation consultant                      <input checked="" type="checkbox"/> Compensation survey or study  <input checked="" type="checkbox"/> Form 990 of other organizations                              <input checked="" type="checkbox"/> Approval by the board or compensation committee                 </p>		
<p><b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p><b>a</b> Receive a severance payment or change-of-control payment? . . . . .</p> <p><b>b</b> Participate in or receive payment from a supplemental nonqualified retirement plan? . . . . .</p> <p><b>c</b> Participate in or receive payment from an equity-based compensation arrangement? . . . . .</p> <p>If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.</p>	✓	
	✓	
		✓
<p><b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.</b></p>		
<p><b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p><b>a</b> The organization? . . . . .</p> <p><b>b</b> Any related organization? . . . . .</p> <p>If "Yes" on line 5a or 5b, describe in Part III.</p>		✓
		✓
<p><b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p><b>a</b> The organization? . . . . .</p> <p><b>b</b> Any related organization? . . . . .</p> <p>If "Yes" on line 6a or 6b, describe in Part III.</p>		✓
		✓
<p><b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III . . . . .</p>	✓	
<p><b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .</p>		✓
<p><b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .</p>		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 STANTON GERSON SR. VP; DEAN & PROFESSOR	(i)	861,973	145,000	5,708	31,695	13,298	1,057,674	0
	(ii)	0	0	0	0	0	0	0
2 ERIC KALER PRESIDENT, EX OFFICIO (BEG. 7/1/21)	(i)	470,651	259,500	27,806	240,972	6,867	1,005,796	0
	(ii)	0	0	0	0	0	0	0
3 SCOTT COWEN INTERIM PRES (END 6/30/21), TRUSTEE	(i)	445,686	300,000	30,064	0	3,899	779,649	0
	(ii)	0	0	0	0	0	0	0
4 TIM MILANICH CHIEF INVESTMENT OFFICER	(i)	413,591	280,326	1,110	31,695	18,344	745,066	0
	(ii)	0	0	0	0	0	0	0
5 JOHN SIDERAS EXECUTIVE VP FOR FINANCE & CFO	(i)	653,662	0	25,325	31,695	14,708	725,390	0
	(ii)	0	0	0	0	0	0	0
6 PAMELA DAVIS PROFESSOR	(i)	626,776	0	24,844	31,695	8,868	692,183	0
	(ii)	0	0	0	0	0	0	0
7 DALE BAUR PROFESSOR	(i)	588,099	0	31,112	31,695	12,740	663,646	0
	(ii)	0	0	0	0	0	0	0
8 BEN VINSON, III PROVOST & EXECUTIVE VICE PRESIDENT	(i)	559,368	50,000	0	31,695	8,571	649,634	0
	(ii)	0	0	0	0	0	0	0
9 MEHRAN MEHREGANY PROFESSOR	(i)	95,935	0	480,004	12,026	9,396	597,361	0
	(ii)	0	0	0	0	0	0	0
10 CAROL MOSS SR. VP FOR UNIVERSITY RELATIONS AND DEVELOPMENT	(i)	482,975	50,000	21,822	31,695	8,833	595,325	0
	(ii)	0	0	0	0	0	0	0
11 JONATHAN HAINES PROFESSOR	(i)	526,469	0	3,864	31,695	14,758	576,786	0
	(ii)	0	0	0	0	0	0	0
12 LIA LOGIO VICE DEAN & PROFESSOR	(i)	513,755	0	2,322	31,695	553	548,325	0
	(ii)	0	0	0	0	0	0	0
13 PETER POULOS VP, GEN COUNSEL, SECRETARY	(i)	449,936	0	0	31,695	8,166	489,797	0
	(ii)	0	0	0	0	0	0	0
14 STEPHEN CAMPBELL SR VP FOR CAMPUS PLANNING AND FACILITIES MANAGEMENT	(i)	346,815	0	300	31,695	18,135	396,945	0
	(ii)	0	0	0	0	0	0	0
15 CYRUS TAYLOR PROFESSOR	(i)	227,029	0	3,564	25,748	14,758	271,099	0
	(ii)	0	0	0	0	0	0	0
16 (SEE STATEMENT)	(i)							
	(ii)							



**Part II**

**Officers, Directors, Trustees, Key Employees and Highest Compensated Employees** (continued)

(a) Name		(b) Breakdown of W-2 and/or 1099-MISC compensation			(c) Retirement and other deferred compensation	(d) Nontaxable benefits	(e) Total of columns (b)(i)-(d)	(f) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
<sup>(16)</sup> MICHAEL LEE TREASURER	(i)	209,910	0	1,542	22,911	8,539	242,902	0
	(ii)	0	0	0	0	0	0	0
<sup>(17)</sup> ELIZABETH KEEFER SENIOR VICE PRESIDENT	(i)	161,913	0	61,619	0	0	223,532	0
	(ii)	0	0	0	0	0	0	0
<sup>(18)</sup> BARBARA SNYDER PRESIDENT (END 9/30/20)	(i)	220,000	0	0	0	0	220,000	0
	(ii)	0	0	0	0	0	0	0
<sup>(19)</sup> WILLIAM BAESLACK PROFESSOR	(i)	160,364	0	6,798	17,731	16,456	201,349	0
	(ii)	0	0	0	0	0	0	0

## Part III

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

Return Reference - Identifier	Explanation
SCHEDULE J, PART I, LINE 1A - FIRST-CLASS OR CHARTER TRAVEL	THERE MAY BE INSTANCES WHERE FIRST CLASS TRAVEL IS NECESSARY. IN THESE INSTANCES PRIOR APPROVAL MUST BE SECURED. REIMBURSEMENT FOR UPGRADED TRAVEL THAT DOES NOT COMPLY WITH THE UNIVERSITY GUIDELINES IS MADE AT THE POLICY SUPPORTED ECONOMY CLASS LEVEL.
SCHEDULE J, PART I, LINE 1A - TRAVEL FOR COMPANIONS	THE UNIVERSITY TRAVEL POLICY STIPULATES NO REIMBURSEMENT FOR TRAVEL-RELATED EXPENSES OF A COMPANION UNLESS IT PROVIDES A CLEAR AND DIRECT BENEFIT TO THE UNIVERSITY. THE POLICY ESTABLISHES THE GUIDELINES AND APPROVALS REQUIRED. ON OCCASION THE PRESIDENT IS ASKED TO PARTICIPATE IN OFF SITE PROFESSIONAL MEETINGS WHERE LEADERSHIP AND THEIR SPOUSES FROM VARIOUS UNIVERSITIES GATHER FOR PROFESSIONAL DEVELOPMENT AND OTHER BUSINESS PURPOSES. THE CONTRACT BETWEEN THE PRESIDENT AND THE UNIVERSITY REQUIRES THE SPOUSE BE AVAILABLE FOR SUCH MEETINGS.
SCHEDULE J, PART I, LINE 1A - TAX INDEMNIFICATION AND GROSS-UP PAYMENTS	THE UNIVERSITY HAS FOLLOWED ITS LONG ESTABLISHED PAST PRACTICE OF ADMINISTERING GROSS-UP PAYMENTS. ADDITIONALLY, WRITTEN POLICIES WERE PUT INTO PLACE IN 2009.
SCHEDULE J, PART I, LINE 1A - HOUSING ALLOWANCE OR RESIDENCE FOR PERSONAL USE	THE UNIVERSITY PROVIDES HOUSING FOR THE PRESIDENT. THE HOUSING IS ON THE EDGE OF CAMPUS AND IS PROVIDED FOR THE BENEFIT OF THE UNIVERSITY BECAUSE OF THE SUBSTANTIAL DEMANDS THAT IT PLACES ON THE PRESIDENT. A WRITTEN POLICY HAS BEEN APPROVED BY THE BOARD OF DIRECTORS.
SCHEDULE J, PART I, LINE 1A - HEALTH OR SOCIAL CLUB DUES OR INITIATION FEES	FOR HEALTH OR SOCIAL CLUB DUES OR INITIATION FEES, A WRITTEN POLICY WAS IN PLACE AND ADHERED TO. AT EACH YEAR END A DETERMINATION IS MADE WHAT PORTION IS ALLOCABLE AS PERSONAL. THE PORTION THAT IS DEEMED PERSONAL IS THEN ADDED TO THE W-2 EARNINGS AND IS TAXABLE TO THE EMPLOYEE.
SCHEDULE J, PART I, LINE 1A - PERSONAL SERVICES	CLEANING SERVICES ARE PROVIDED AT THE UNIVERSITY OWNED HOUSE OCCUPIED BY THE PRESIDENT. PERIODICALLY THE UNIVERSITY MAKES AN ASSESSMENT OF THE SERVICES AND WHETHER ANY PORTION IS TAXABLE TO THE PRESIDENT. AT SUCH TIME (IF APPLICABLE) THE TAXABLE AMOUNT WOULD BE INCLUDABLE IN W-2 WAGES FOR THE PRESIDENT.
SCHEDULE J, PART I, LINE 4A - SEVERANCE OR CHANGE-OF-CONTROL PAYMENT	MEHRAN MEHREGANY RECEIVED TWO CASH PAYMENTS THAT WERE PART OF A NEGOTIATED SEPARATION AGREEMENT THAT PROVIDED HIM WITH SEVERANCE PAY. THE PAYMENTS TOTALED \$469,193.
SCHEDULE J, PART I, LINE 4B - SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN	ERIC KALER WAS ISSUED \$225,000 OF DEFERRED COMPENSATION FOR THE FISCAL YEAR ENDED JUNE 30,2022, NONE OF WHICH HAS BEEN PAID. 33-1/3% VESTED ON JUNE 30,2022, WITH AN ADDITIONAL 33-1/3% VESTING ON BOTH JUNE 30, 2023 AND JUNE 30, 2024.
SCHEDULE J, PART I, LINE 7 - NON-FIXED PAYMENTS	FOR NON-FIXED PAYMENTS, ACCOMPLISHMENT OF SET PERFORMANCE INDICATORS BOTH FINANCIAL AND NON-FINANCIAL ARE REQUIRED TO RECEIVE SUCH PAYMENTS.

**SCHEDULE K  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information on Tax-Exempt Bonds**

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

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

Name of the organization

CASE WESTERN RESERVE UNIVERSITY

Employer identification number

34-1018992

**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
<b>A</b>	OHIO HIGHER EDUCATIONAL FACILITY COMMISSION	34-6849674	67756BTA8	12/21/2006	91,083,060	REFUND 1997A&C, 2002B AND 2004A		✓		✓		✓
<b>B</b>	OHIO HIGHER EDUCATIONAL FACILITY COMMISSION	34-6849674	67756BZR4	11/28/2012	33,470,557	REFUND 2004A AND EQUIPMENT LEASE		✓		✓		✓
<b>C</b>	OHIO HIGHER EDUCATIONAL FACILITY COMMISSION	34-6849674	67756DCD6	12/03/2013	47,484,887	REFUND 2004A	✓			✓		✓
<b>D</b>	OHIO HIGHER EDUCATION FACILITY COMMISSION	34-6849674	67756DCZ7	02/01/2015	56,887,436	(SEE STATEMENT)		✓		✓		✓

**Part II Proceeds**

		A		B		C		D	
<b>1</b>	Amount of bonds retired . . . . .	64,435,000		21,610,000		24,185,000		33,855,000	
<b>2</b>	Amount of bonds legally defeased . . . . .	0		0		5,000,000		0	
<b>3</b>	Total proceeds of issue . . . . .	91,083,060		33,470,557		47,498,442		56,908,049	
<b>4</b>	Gross proceeds in reserve funds . . . . .	0		0		0		0	
<b>5</b>	Capitalized interest from proceeds . . . . .	0		0		0		0	
<b>6</b>	Proceeds in refunding escrows . . . . .	0		0		0		0	
<b>7</b>	Issuance costs from proceeds . . . . .	1,258,133		397,318		470,441		707,251	
<b>8</b>	Credit enhancement from proceeds . . . . .	0		0		0		0	
<b>9</b>	Working capital expenditures from proceeds . . . . .	0		0		0		0	
<b>10</b>	Capital expenditures from proceeds . . . . .	0		0		0		47,097,641	
<b>11</b>	Other spent proceeds . . . . .	89,824,927		33,073,239		47,028,001		9,103,157	
<b>12</b>	Other unspent proceeds . . . . .	0		0		0		0	
<b>13</b>	Year of substantial completion . . . . .	2009		2009				2015	
		Yes	No	Yes	No	Yes	No	Yes	No
<b>14</b>	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)? . . . . .		✓	✓		✓		✓	
<b>15</b>	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)? . . . . .	✓		✓			✓		✓
<b>16</b>	Has the final allocation of proceeds been made? . . . . .	✓		✓		✓		✓	
<b>17</b>	Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	✓		✓		✓		✓	

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

Cat. No. 50193E

Schedule K (Form 990) 2021

**Part III Private Business Use**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .		✓		✓		✓		✓
<b>2</b> Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .	✓		✓		✓		✓	
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .	✓		✓		✓		✓	
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	✓		✓		✓		✓	
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .	✓		✓		✓		✓	
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?		✓		✓		✓		✓
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . ▶	0.00 %		0.00 %		0.00 %		2.36 %	
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . ▶	0.00 %		0.00 %		0.00 %		0.35 %	
<b>6</b> Total of lines 4 and 5 . . . . .	0.00 %		0.00 %		0.00 %		2.71 %	
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .		✓		✓		✓		✓
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		✓		✓		✓		✓
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .	%		%		%		%	
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .	✓		✓		✓		✓	

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .		✓		✓		✓		✓
<b>2</b> If "No" to line 1, did the following apply?								
<b>a</b> Rebate not due yet? . . . . .		✓		✓		✓		✓
<b>b</b> Exception to rebate? . . . . .		✓		✓		✓		✓
<b>c</b> No rebate due? . . . . .	✓		✓		✓		✓	
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .	12/21/2016		11/28/2017		12/03/2018		02/25/2020	
<b>3</b> Is the bond issue a variable rate issue? . . . . .		✓		✓		✓		✓

**Part IV Arbitrage** *(continued)*

	<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>	
	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue? . . . . .		✓		✓		✓		✓
<b>b</b> Name of provider . . . . .								
<b>c</b> Term of hedge . . . . .								
<b>d</b> Was the hedge superintegrated? . . . . .								
<b>e</b> Was the hedge terminated? . . . . .								
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)? . . . . .		✓		✓		✓		✓
<b>b</b> Name of provider . . . . .								
<b>c</b> Term of GIC . . . . .								
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? . . . . .								
<b>6</b> Were any gross proceeds invested beyond an available temporary period? . . . . .		✓		✓		✓		✓
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148? . . . . .	✓		✓		✓		✓	

**Part V Procedures To Undertake Corrective Action**

	<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>	
	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations? . . . . .	✓		✓		✓		✓	

**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K. See instructions.

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**SCHEDULE K  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information on Tax-Exempt Bonds**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.  
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▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

Name of the organization

CASE WESTERN RESERVE UNIVERSITY

Employer identification number

34-1018992

**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
<b>A</b>	OHIO HIGHER EDUCATION FACILITY COMMISSION	34-6849674	67756DJY3	11/30/2016	184,252,980	REFUND PRIOR BONDS & CP II	✓			✓		✓
<b>B</b>	OHIO HIGHER EDUCATION FACILITY COMMISSION	34-6849674	67756DRJ7	05/31/2018	103,353,700	REFUND 2015B & CP		✓		✓		✓
<b>C</b>	OHIO HIGHER EDUCATION FACILITY COMMISSION	34-6849674	67756DVN3	12/17/2019	38,305,538	REFUND 2015A AND BUILDING CONSTRUCTION		✓		✓		✓
<b>D</b>	OHIO HIGHER EDUCATION FACILITY COMMISSION	34-6849674	67756DVP8	12/17/2019	35,815,000	BUILDING CONSTRUCTION		✓		✓		✓

**Part II Proceeds**

		A		B		C		D	
<b>1</b>	Amount of bonds retired . . . . .	4,680,000		3,750,000		0		0	
<b>2</b>	Amount of bonds legally defeased . . . . .	47,090,000		0		0		0	
<b>3</b>	Total proceeds of issue . . . . .	184,252,980		103,353,700		38,313,894		35,832,107	
<b>4</b>	Gross proceeds in reserve funds . . . . .			0		0		0	
<b>5</b>	Capitalized interest from proceeds . . . . .			0		0		0	
<b>6</b>	Proceeds in refunding escrows . . . . .	0		0		0		0	
<b>7</b>	Issuance costs from proceeds . . . . .	1,369,700		723,700		0		336,372	
<b>8</b>	Credit enhancement from proceeds . . . . .	0		0		0		0	
<b>9</b>	Working capital expenditures from proceeds . . . . .	0		0		0		0	
<b>10</b>	Capital expenditures from proceeds . . . . .	0		0		15,577,439		35,478,428	
<b>11</b>	Other spent proceeds . . . . .	182,883,280		102,630,000		22,321,311		17,107	
<b>12</b>	Other unspent proceeds . . . . .	0		0		415,144		200	
<b>13</b>	Year of substantial completion . . . . .								
		Yes	No	Yes	No	Yes	No	Yes	No
<b>14</b>	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)? . . . . .	✓		✓		✓			✓
<b>15</b>	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)? . . . . .	✓			✓		✓		✓
<b>16</b>	Has the final allocation of proceeds been made? . . . . .	✓		✓			✓		✓
<b>17</b>	Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	✓		✓		✓		✓	

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

Cat. No. 50193E

Schedule K (Form 990) 2021

**Part III Private Business Use**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .		✓		✓		✓		✓
<b>2</b> Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .	✓		✓			✓		✓
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .	✓		✓		✓		✓	
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	✓		✓		✓		✓	
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .	✓		✓		✓		✓	
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?		✓		✓		✓		✓
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . ▶	0.17 %		0.27 %		0.95 %		0.00 %	
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . ▶	0.66 %		2.30 %		0.14 %		0.00 %	
<b>6</b> Total of lines 4 and 5 . . . . .	0.83 %		2.57 %		1.09 %		0.00 %	
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .		✓		✓		✓		✓
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		✓		✓		✓		✓
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .	%		%		%		%	
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .	✓		✓		✓		✓	

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .		✓		✓		✓		✓
<b>2</b> If "No" to line 1, did the following apply?								
<b>a</b> Rebate not due yet? . . . . .		✓	✓		✓		✓	
<b>b</b> Exception to rebate? . . . . .		✓		✓		✓		✓
<b>c</b> No rebate due? . . . . .	✓			✓		✓		✓
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .	12/28/2021							
<b>3</b> Is the bond issue a variable rate issue? . . . . .		✓		✓		✓		✓

**Part IV Arbitrage** (continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		✓		✓		✓		✓
<b>b</b> Name of provider								
<b>c</b> Term of hedge								
<b>d</b> Was the hedge superintegrated?								
<b>e</b> Was the hedge terminated?								
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)?		✓		✓		✓		✓
<b>b</b> Name of provider								
<b>c</b> Term of GIC								
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
<b>6</b> Were any gross proceeds invested beyond an available temporary period?		✓		✓		✓		✓
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148?	✓		✓		✓		✓	

**Part V Procedures To Undertake Corrective Action**

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

**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K. See instructions.

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**SCHEDULE K  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information on Tax-Exempt Bonds**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.  
▶ Attach to Form 990.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

Name of the organization

CASE WESTERN RESERVE UNIVERSITY

Employer identification number

34-1018992

**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
<b>A</b>	OHIO HIGHER EDUCATION FACILITY	34-6849674	67756DZJ8	12/01/2021	63,455,000	REFUND 2019A		✓		✓		✓
<b>B</b>												
<b>C</b>												
<b>D</b>												

**Part II Proceeds**

		A		B		C		D	
<b>1</b>	Amount of bonds retired . . . . .		0						
<b>2</b>	Amount of bonds legally defeased . . . . .		0						
<b>3</b>	Total proceeds of issue . . . . .		68,731,411						
<b>4</b>	Gross proceeds in reserve funds . . . . .		0						
<b>5</b>	Capitalized interest from proceeds . . . . .		0						
<b>6</b>	Proceeds in refunding escrows . . . . .		0						
<b>7</b>	Issuance costs from proceeds . . . . .		0						
<b>8</b>	Credit enhancement from proceeds . . . . .		0						
<b>9</b>	Working capital expenditures from proceeds . . . . .		0						
<b>10</b>	Capital expenditures from proceeds . . . . .		0						
<b>11</b>	Other spent proceeds . . . . .		68,719,503						
<b>12</b>	Other unspent proceeds . . . . .		11,908,000						
<b>13</b>	Year of substantial completion . . . . .								
		<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
<b>14</b>	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)? . . . . .	✓							
<b>15</b>	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)? . . . . .		✓						
<b>16</b>	Has the final allocation of proceeds been made? . . . . .		✓						
<b>17</b>	Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	✓							

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

Cat. No. 50193E

Schedule K (Form 990) 2021

**Part III Private Business Use**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .		✓						
<b>2</b> Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .		✓						
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .	✓							
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	✓							
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .	✓							
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?		✓						
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . ▶		0.00 %		%		%		%
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . ▶		0.00 %		%		%		%
<b>6</b> Total of lines 4 and 5 . . . . .		0.00 %		%		%		%
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .		✓						
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		✓						
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .				%		%		%
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .	✓							

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .		✓						
<b>2</b> If "No" to line 1, did the following apply?								
<b>a</b> Rebate not due yet? . . . . .	✓							
<b>b</b> Exception to rebate? . . . . .		✓						
<b>c</b> No rebate due? . . . . .		✓						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .								
<b>3</b> Is the bond issue a variable rate issue? . . . . .		✓						

**Part IV Arbitrage** (continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		✓						
<b>b</b> Name of provider								
<b>c</b> Term of hedge								
<b>d</b> Was the hedge superintegrated?								
<b>e</b> Was the hedge terminated?								
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)?		✓						
<b>b</b> Name of provider								
<b>c</b> Term of GIC								
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
<b>6</b> Were any gross proceeds invested beyond an available temporary period?		✓						
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148?	✓							

**Part V Procedures To Undertake Corrective Action**

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

**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K. See instructions.

(SEE STATEMENT)

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Part VI

**Supplemental Information.** Supplemental Information Complete this part to provide additional information for responses to questions on Schedule K (see instructions).

Return Reference - Identifier	Explanation
SCHEDULE K, PART I, COLUMN (F) - DESCRIPTION OF PURPOSE ISSUER NAME: OHIO HIGHER EDUCATION FACILITY COMMISSION	CONSTRUCTION OF BUILDING & REFUND TRIANGLE HUD LOAN
SCHEDULE K, PART II - ISSUE PRICE AND AMOUNT OF EXPENDITURES DIFFERENCE A3	THERE ARE PROCEEDS IN ESCROW DUE TO THE FACT THEY ARE BEING USED FOR CONSTRUCTION. THESE PROCEEDS ARE BEING DRAWN ONCE THE EXPENDITURES HAVE OCCURRED.
SCHEDULE K, PART II - ISSUE PRICE AND AMOUNT OF EXPENDITURES DIFFERENCE D2	THERE ARE PROCEEDS IN ESCROW DUE TO THE FACT THEY ARE BEING USED FOR CONSTRUCTION. THESE PROCEEDS ARE BEING DRAWN ONCE THE EXPENDITURES HAVE OCCURRED.
SCHEDULE K, PART II, LINE 3 - ISSUE PRICE AND TOTAL PROCEEDS OF ISSUE DIFFERENCE BOND C	THE DIFFERENCE IN THE AMOUNT INDICATED IN PART II, LINE 3 AND THE ISSUE PRICE IN PART I, COLUMN E IS ACCRUED INTEREST.
SCHEDULE K, PART II, LINE 3 - ISSUE PRICE AND TOTAL PROCEEDS OF ISSUE DIFFERENCE BOND D	THE DIFFERENCE IN THE AMOUNT INDICATED IN PART II, LINE 3 AND THE ISSUE PRICE IN PART I, COLUMN E IS ACCRUED INTEREST.
SCHEDULE K, PART IV, LINE 2C - COLUMN A	ISSUER NAME: OHIO HIGHER EDUCATIONAL FACILITY COMMISSION THE CALCULATION FOR COMPUTING NO REBATE DUE WAS PERFORMED ON 12/21/2016
SCHEDULE K, PART IV, LINE 2C - COLUMN A	ISSUER NAME: OHIO HIGHER EDUCATION FACILITY COMMISSION THE CALCULATION FOR COMPUTING NO REBATE DUE WAS PERFORMED ON 12/28/2021
SCHEDULE K, PART IV, LINE 2C - COLUMN B	ISSUER NAME: OHIO HIGHER EDUCATIONAL FACILITY COMMISSION THE CALCULATION FOR COMPUTING NO REBATE DUE WAS PERFORMED ON 11/28/2017
SCHEDULE K, PART IV, LINE 2C - COLUMN C	ISSUER NAME: OHIO HIGHER EDUCATIONAL FACILITY COMMISSION THE CALCULATION FOR COMPUTING NO REBATE DUE WAS PERFORMED ON 12/03/2018
SCHEDULE K, PART IV, LINE 2C - COLUMN D	ISSUER NAME: OHIO HIGHER EDUCATION FACILITY COMMISSION THE CALCULATION FOR COMPUTING NO REBATE DUE WAS PERFORMED ON 02/25/2020

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Name of the organization

CASE WESTERN RESERVE UNIVERSITY

Employer identification number

34-1018992

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .	✓		500	COST
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .				
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ ( <u>EQUIPMENT</u> )	✓	3	7,536	COST
26 Other ▶ ( <u>EVENT COSTS</u> )	✓	5	4,013	COST
27 Other ▶ ( <u>COMPANY PRODUCTS</u> )	✓	1	22,975	OPINIONS OF EXPERTS
28 Other ▶ ( )				

29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement . . . . .	29	0
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	Yes	No
30a		✓
31	✓	
32a		✓
33		

**Part II**

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

Return Reference - Identifier	Explanation
SCHEDULE M, PART I - EXPLANATIONS OF REPORTING METHOD FOR NUMBER OF CONTRIBUTIONS	BOOKS AND PUBLICATIONS - THE NUMBER OF CONTRIBUTIONS RECEIVED
	OTHER - EQUIPMENT THE NUMBER OF CONTRIBUTIONS RECEIVED
	OTHER - EVENT COSTS THE NUMBER OF CONTRIBUTIONS RECEIVED
	OTHER - COMPANY PRODUCTS THE NUMBER OF CONTRIBUTIONS RECEIVED

**SCHEDULE O  
(Form 990)**

Department of 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.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Open to Public Inspection

Name of the Organization  
**CASE WESTERN RESERVE UNIVERSITY**

Employer Identification Number  
**34-1018992**

Return Reference - Identifier	Explanation
FORM 990, PART I, LINE 1 - BRIEF MISSION	MEDICINE, NURSING AND DENTISTRY; IN ENGINEERING; IN THE ARTS AND SCIENCES; AND IN LAW, MANAGEMENT AND SOCIAL WORK. THE UNIVERSITY'S COMMITMENT IS TO EXCELLENCE IN TEACHING, RESEARCH AND SCHOLARSHIP. THE UNIVERSITY BRINGS TOGETHER HIGHLY QUALIFIED FACULTY, STUDENTS AND STAFF TO: 1) OFFER UNDERGRADUATE EDUCATION THAT PRESERVES THE STRENGTHS OF THE TRADITIONAL ARTS AND SCIENCES, AND THE PROFESSIONS, 2) PREPARE STUDENTS FOR POSITIONS OF LEADERSHIP IN PROFESSIONS THAT ARE IMPORTANT TO SOCIETY, AND 3) ADVANCE, THROUGH RESEARCH AND SCHOLARSHIP, THE UNDERSTANDING OF ITS CHOSEN DISCIPLINES AND THEIR APPLICATIONS.
FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION	EXCELLENCE IN TEACHING, RESEARCH AND SCHOLARSHIP. THE UNIVERSITY BRINGS TOGETHER HIGHLY QUALIFIED FACULTY, STUDENTS AND STAFF TO: (1) OFFER UNDERGRADUATE EDUCATION THAT PRESERVES THE STRENGTHS OF TRADITIONAL DISCIPLINARY MAJORS WHILE INTEGRATING CONTENTS AND METHODS FROM TECHNOLOGY, THE ARTS AND SCIENCES, AND THE PROFESSIONS, (2) PREPARE STUDENTS FOR POSITIONS OF LEADERSHIP IN PROFESSIONS THAT ARE IMPORTANT TO SOCIETY, AND (3) ADVANCE, THROUGH RESEARCH AND SCHOLARSHIP THE UNDERSTANDING OF ITS CHOSEN DISCIPLINES AND THEIR APPLICATIONS.
FORM 990, PART III, LINE 4D - DESCRIPTION OF OTHER PROGRAM SERVICES	(EXPENSES \$84,619,094 INCLUDING GRANTS OF )(REVENUE \$37,094,679)  OTHER SPONSORED PROGRAMS: THE UNIVERSITY'S LIBRARY SYSTEM IS COMPOSED OF FOUR PRIMARY UNITS: THE UNIVERSITY LIBRARY, THE CLEVELAND HEALTH SCIENCES LIBRARY, THE SCHOOL OF LAW LIBRARY AND THE LILLIAN & MILFORD HARRIS LIBRARY IN THE MANDEL SCHOOL OF APPLIED SOCIAL SCIENCES. THE LIBRARIES OF THE UNIVERSITY SUPPORT THE UNDERGRADUATE, GRADUATE AND PROFESSIONAL PROGRAMS AND CONTAIN OVER 3 MILLION VOLUMES. CASE WESTERN RESERVE UNIVERSITY OFFERS ASSISTANCE TO ITS STUDENTS TO HELP MEET FINANCIAL NEED OR TO RECOGNIZE OUTSTANDING ACADEMIC ACHIEVEMENT AND PROMISE. ACADEMIC EXCELLENCE IS RECOGNIZED BY THE ACADEMIC AWARDS PROGRAM AND OTHER SCHOLARSHIP PROGRAMS OF THE UNDERGRADUATE COLLEGES AND BY VARIOUS ASSISTANTSHIPS, FELLOWSHIPS, SCHOLARSHIPS AND OTHER AWARDS OF INDIVIDUAL DEPARTMENTS IN THE SCHOOL OF GRADUATE STUDIES AND SEVERAL OF THE PROFESSIONAL SCHOOLS. CASE WESTERN RESERVE UNIVERSITY ACTIVELY PROMOTES THE DEVELOPMENT OF SERVICES AND PROGRAMS TO SUPPORT THE PHYSICAL, EMOTIONAL AND INTELLECTUAL WELL-BEING OF ITS STUDENTS. THE PROGRAMS AND SERVICES ARE AVAILABLE TO UNDERGRADUATE, GRADUATE AND PROFESSIONAL STUDENTS ALIKE AND ARE DESIGNED TO PROVIDE POSITIVE, DEVELOPMENTAL OPPORTUNITIES BOTH TO SUPPLEMENT THE ACADEMIC EXPERIENCE AND ENRICH CAMPUS LIFE.
FORM 990, PART VI, LINE 1A - DELEGATE BROAD AUTHORITY TO A COMMITTEE	THE UNIVERSITY'S BYLAWS DELEGATE AUTHORITY TO ACT ON BOARD OF TRUSTEES' BEHALF TO AN EXECUTIVE COMMITTEE THAT HAS BROAD AUTHORITY TO ACT ON BEHALF OF THE BOARD OF TRUSTEES. THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES CONSISTS OF THE CHAIR OF THE BOARD (WHO SHALL ALSO SERVE AS THE CHAIR OF THE EXECUTIVE COMMITTEE); THE IMMEDIATE PAST CHAIR OF THE BOARD (FOR THE FIRST TWO YEARS AFTER THE IMMEDIATE PAST CHAIR'S TERM AS CHAIR HAS ENDED); THE VICE CHAIR(S) OF THE BOARD; THE CHAIRS OF THE ACADEMIC AFFAIRS AND STUDENT LIFE, AUDIT, CAMPUS PLANNING, COMPENSATION, DEVELOPMENT AND UNIVERSITY RELATIONS, FINANCE, INVESTMENT, RESEARCH AND TECHNOLOGY TRANSFER, AND TRUSTEES AND GOVERNANCE COMMITTEES (COLLECTIVELY "STANDING COMMITTEES"); THE PRESIDENT; AND AT LEAST TWO, BUT NO MORE THAN FIVE, OTHER TRUSTEES (EACH SUCH OTHER TRUSTEE, AN "AT-LARGE EC MEMBER"). AT NO TIME SHALL THE NUMBER OF MEMBERS OF THE EXECUTIVE COMMITTEE EXCEED EIGHTEEN.  IN THE INTERVALS BETWEEN MEETINGS OF THE TRUSTEES, THE EXECUTIVE COMMITTEE SHALL HAVE FULL POWER TO TAKE ALL AND EVERY ACTION WHICH THE TRUSTEES ARE AUTHORIZED TO TAKE EXCEPT: (A) THE APPOINTMENT AND RENEWAL OF TRUSTEES; (B) THE FILLING OF AT-LARGE EC MEMBER VACANCIES ON THE EXECUTIVE COMMITTEE; (C) THE APPOINTMENT OF THE CHAIR OF THE BOARD AND STANDING COMMITTEE CHAIRS; (D) THE ELECTION OR REMOVAL FROM OFFICE OF THE PRESIDENT AND APPROVAL OF THE PRESIDENT'S TOTAL COMPENSATION ARRANGEMENT; (E) THE AMENDMENT OF THE ARTICLES OF INCORPORATION OR BYLAWS; AND (F) THE APPROVAL OF ANY AGREEMENT THAT REQUIRES APPROVAL OF THE OTHER PARTY'S OR PARTIES' FULL BOARD(S). THE EXECUTIVE COMMITTEE SHALL MEET AT LEAST THREE TIMES DURING THE YEAR, AND AT SUCH OTHER TIMES AS THE CHAIR OF THE BOARD OR THREE MEMBERS OF THE EXECUTIVE COMMITTEE SHALL FIND NECESSARY.
FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	THE INFORMATION TO PREPARE THE FORM 990 FOR THE UNIVERSITY IS GATHERED BY THE CONTROLLER'S OFFICE AND THE FORM PREPARED. ALL INFORMATION IS PROVIDED TO ITS PUBLIC ACCOUNTING FIRM WHO REVIEWS THE RETURN. THE RETURN IS THEN REVIEWED BY SENIOR MANAGEMENT AND THE AUDIT COMMITTEE OF THE BOARD OF TRUSTEES. THE FORM 990 IS ALSO MADE AVAILABLE TO THE UNIVERSITY'S BOARD OF TRUSTEES PRIOR TO FILING. TRUSTEES MAY RAISE THEIR QUESTIONS AND COMMENTS WITH FINANCE STAFF.

Return Reference - Identifier	Explanation
<p>FORM 990, PART VI, LINE 12C - CONFLICT OF INTEREST POLICY</p>	<p>THE UNIVERSITY'S CONFLICT OF INTEREST POLICY APPLIES TO THE MEMBERS OF THE BOARD OF TRUSTEES; ALL UNIVERSITY OFFICERS; SENIOR OFFICIALS OF THE UNIVERSITY; ALL UNIVERSITY FACULTY WITH THE EXCEPTION OF VOLUNTEER FACULTY IN THE SCHOOL OF MEDICINE AND FACULTY MEMBERS WHO ARE NOT PAID BY THE UNIVERSITY (UNLESS ENGAGED IN SPONSORED RESEARCH); EMERITUS FACULTY WHO HAVE AN ONGOING RELATIONSHIP WITH THE UNIVERSITY OR WHO ARE ENGAGED IN SPONSORED RESEARCH; POST-DOCTORAL FELLOWS; ALL OTHER EMPLOYEES; STUDENTS; AND TRAINEES.</p> <p>INDIVIDUALS COVERED BY THIS POLICY MUST REPORT ANY FINANCIAL INTEREST AND THE ACCEPTANCE OF ANY GIFTS, FAVORS, OR ANYTHING OF VALUE, BY THE INDIVIDUAL OR THE INDIVIDUAL'S SPOUSE, DEPENDENT CHILDREN, DOMESTIC PARTNER, OR ANY OTHER DEPENDENT PERSON WHO IS A MEMBER OF THE SAME HOUSEHOLD AS THE INDIVIDUAL, THAT DIRECTLY OR INDIRECTLY MIGHT INFLUENCE OR APPEAR TO A REASONABLE PERSON TO INFLUENCE THE INDIVIDUAL'S RESPONSIBILITIES AS A MEMBER OF THE UNIVERSITY. INDIVIDUALS COVERED BY THE POLICY WHO ENGAGE IN RESEARCH MUST REPORT ANY FINANCIAL INTEREST, NO MATTER HOW SMALL, THAT THE INDIVIDUAL OR THE INDIVIDUAL'S SPOUSE, DEPENDENT CHILDREN, DOMESTIC PARTNER, OR ANY OTHER DEPENDENT PERSON LIVING IN THE SAME HOUSEHOLD AS THE INDIVIDUAL, HAS IN ANY ENTITY THAT SPONSORS OR SUPPORTS THE RESEARCH OR THAT HOLDS A FINANCIAL INTEREST IN THE SUBJECT OF THE RESEARCH, AND ALSO MUST REPORT THE ACCEPTANCE OF ANY GIFT, FAVOR, OR ANYTHING OF VALUE FROM AN ENTITY THAT SPONSORS THE RESEARCH OR THAT HOLDS A FINANCIAL INTEREST IN THE SUBJECT OF THE RESEARCH. INDIVIDUALS COVERED BY THE POLICY ALSO MUST REPORT WHENEVER A PREVIOUSLY REPORTED CONFLICT OF INTEREST IS ELIMINATED.</p> <p>THE UNIVERSITY'S REPORTING PROCESS IS ADMINISTERED BY THE UNIVERSITY'S CONFLICT OF INTEREST OFFICE, EXCEPT THAT REPORTING BY MEMBERS OF THE BOARD OF TRUSTEES, THE PRESIDENT, THE PROVOST, ALL SENIOR OFFICIALS OF THE UNIVERSITY, AS WELL AS THE CHAIR OF THE CONFLICT OF INTEREST COMMITTEE, WHICH IS ADMINISTERED BY THE OFFICE OF GENERAL COUNSEL. EACH YEAR, INDIVIDUALS COVERED BY THE POLICY MUST REPORT IN WRITING ANY ACTIVITIES LISTED ABOVE. REPORTS CALLED FOR BY THE CONFLICT OF INTEREST COMMITTEE ARE SUBMITTED TO THAT COMMITTEE. REPORTS CALLED FOR BY THE OFFICE OF GENERAL COUNSEL ARE SUBMITTED TO THAT OFFICE. THE REPORTS RECEIVED BY THE CONFLICT OF INTEREST COMMITTEE ARE SHARED WITH THE DEANS AND DEPARTMENT CHAIRS OF THE REPORTING FACULTY. INDIVIDUALS COVERED BY THIS POLICY WHO ARE NOT REQUIRED TO REPORT TO THE CONFLICT OF INTEREST COMMITTEE (OTHER THAN THOSE DESCRIBED ABOVE WHO MUST REPORT TO THE OFFICE OF GENERAL COUNSEL OR THE PRESIDENT) MUST REPORT ANY FINANCIAL INTEREST THAT RELATES TO THEIR UNIVERSITY RESPONSIBILITIES TO THEIR SUPERVISORS AT THEIR ANNUAL REVIEW. SUPERVISORS WHO DETERMINE THAT AN INDIVIDUAL MAY HAVE A CONFLICT OF INTEREST MUST REPORT THIS TO THE CONFLICT OF INTEREST OFFICE FOR FURTHER REVIEW. INDIVIDUALS ALSO MUST REPORT TO THE CONFLICT OF INTEREST OFFICE OR THE OFFICE OF GENERAL COUNSEL, AS APPROPRIATE, WITHIN 10 DAYS AFTER THEY BECOME AWARE OF A REPORTABLE INTEREST OR AFTER A CONFLICT OF INTEREST HAS BEEN ELIMINATED. INDIVIDUALS WHO HAVE NO REPORTABLE INTERESTS MUST STILL SUBMIT AN ANNUAL REPORT TO BE IN COMPLIANCE WITH THIS POLICY. THE OFFICE OF GENERAL COUNSEL CONDUCTS AN INITIAL REVIEW OF ALL THE REPORTS IT RECEIVES. THE CONFLICT OF INTEREST OFFICE CONDUCTS AN INITIAL REVIEW OF ALL REPORTS IT RECEIVES. IF NECESSARY, THEY OBTAIN ADDITIONAL INFORMATION FROM THE INDIVIDUAL COVERED BY THE POLICY AND FROM OTHER INDIVIDUALS WHO POSSESS RELEVANT INFORMATION. THE OFFICE OF THE GENERAL COUNSEL OR THE CONFLICT OF INTEREST OFFICE, AS APPROPRIATE, THEN IDENTIFIES THOSE ACTIVITIES THAT MUST BE REVIEWED AND APPROVED BY THE CONFLICT OF INTEREST COMMITTEE, AND THOSE ACTIVITIES THAT MAY PROCEED WITHOUT REVIEW BY THE CONFLICT OF INTEREST COMMITTEE. THE OFFICE OF THE GENERAL COUNSEL OR THE CONFLICT OF INTEREST OFFICE, AS APPROPRIATE, NOTIFIES THE CONFLICT OF INTEREST COMMITTEE OR THE BOARD OF TRUSTEES OF THOSE ACTIVITIES THAT MUST BE REVIEWED AND APPROVED.</p> <p>IN REVIEWING A REPORTED ACTIVITY, THE CONFLICT OF INTEREST COMMITTEE ASSUMES THAT THE ACTIVITY CANNOT BE UNDERTAKEN WITHOUT A SUITABLE MANAGEMENT PLAN. HOWEVER, IN SOME CASES, THE ACTIVITY MAY BE APPROVABLE WITHOUT A MANAGEMENT PLAN. IN DETERMINING WHETHER A MANAGEMENT PLAN IS REQUIRED, THE CONFLICT OF INTEREST COMMITTEE CONSIDERS THE SIGNIFICANCE OF THE CONFLICT OF INTEREST (SUCH AS THE SIZE OF THE INDIVIDUAL'S FINANCIAL INTEREST); WHETHER OR NOT THE INDIVIDUAL IS UNIQUELY QUALIFIED BY VIRTUE OF EXPERTISE AND EXPERIENCE TO CONDUCT THE RESEARCH PROJECT AND THE RESEARCH COULD NOT BE CONDUCTED AS SAFELY OR EFFECTIVELY WITHOUT THAT INDIVIDUAL; AND THE DEGREE OF RISK IMPOSED ON RESEARCH SUBJECTS.</p>



Return Reference - Identifier	Explanation						
FORM 990, PART VI, LINE 15A - PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	<p>THIS IS IN RESPONSE TO QUESTIONS 15A AND 15B. THE UNIVERSITY HAS ADOPTED AN EXECUTIVE COMPENSATION AND INTERMEDIATE SANCTIONS POLICY TO ENSURE THAT ITS COMPENSATION ARRANGEMENTS WITH RELATED PARTIES ARE EVALUATED AND COMPENSATION THAT IS PAID TO A RELATED PARTY IS REASONABLE AND REFLECTS FAIR MARKET VALUE. THE POLICY APPLIES FOR DETERMINING THE FINANCIAL ARRANGEMENTS WITH INDIVIDUALS THAT ARE DETERMINED TO BE DISQUALIFIED PERSONS WITH RESPECT TO THE UNIVERSITY. "DISQUALIFIED PERSON" MEANS A PERSON WHO IS OR HAS BEEN IN A POSITION TO EXERCISE SUBSTANTIAL INFLUENCE OVER THE AFFAIRS OF THE UNIVERSITY DURING THE FIVE YEARS ENDING ON THE DATE OF THE TRANSACTION, A MEMBER OF HIS OR HER FAMILY, OR AN ENTITY IN WHICH THE DISQUALIFIED PERSON HAS IN EXCESS OF THIRTY-FIVE (35%) PERCENT CONTROL. PERSONS HOLDING THE FOLLOWING POWERS AND RESPONSIBILITIES ARE DEEMED TO BE IN A POSITION TO EXERCISE SUBSTANTIAL CONTROL OVER THE ORGANIZATION: VOTING MEMBERS OF THE BOARD, THE PRESIDENT, THE CHIEF EXECUTIVE OFFICER, THE CHIEF INVESTMENT OFFICER, CHIEF ADMINISTRATIVE OFFICER, THE TREASURER AND THE CHIEF FINANCIAL OFFICER. OTHERS MAY BE IN A POSITION TO EXERCISE SUBSTANTIAL CONTROL OVER THE UNIVERSITY IF THE FACTS AND CIRCUMSTANCES JUSTIFY SUCH A CONCLUSION.</p> <p>THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS OF THE UNIVERSITY ENDEAVORS TO ESTABLISH THE REBUTTABLE PRESUMPTION OF REASONABLENESS BY REVIEWING TRANSACTIONS WHICH RAISE THE RISK OF CONFERRING AN EXCESS BENEFIT. THE COMMITTEE WILL ACCOMPLISH THIS BY COMPLYING WITH THE FOLLOWING PROCEDURES WHENEVER A POTENTIAL RISK IS IDENTIFIED:</p> <p>A. THE TRANSACTION SHALL BE APPROVED IN ADVANCE BY THE COMPENSATION COMMITTEE OF THE BOARD, OR OTHER PARTIES AUTHORIZED BY THE BOARD TO ACT ON ITS BEHALF COMPOSED ENTIRELY OF INDIVIDUALS WHO DO NOT HAVE A CONFLICT OF INTEREST WITH RESPECT TO THE TRANSACTION.</p> <p>B. A PERSON HAS A CONFLICT OF INTEREST IF THAT PERSON:</p> <ol style="list-style-type: none"> <li>(1) IS A DISQUALIFIED PERSON OR A FAMILY MEMBER THEREOF;</li> <li>(2) IS IN AN EMPLOYMENT RELATIONSHIP SUBJECT TO THE DIRECTION OR CONTROL OF A DISQUALIFIED PERSON;</li> <li>(3) RECEIVES COMPENSATION SUBJECT TO APPROVAL BY A DISQUALIFIED PERSON;</li> <li>(4) HAS A MATERIAL FINANCIAL INTEREST AFFECTED BY THE TRANSACTION; OR</li> <li>(5) HAS PREVIOUSLY RECEIVED AN ECONOMIC BENEFIT THROUGH A TRANSACTION APPROVED BY THE DISQUALIFIED PERSON.</li> </ol> <p>C. THE COMPENSATION COMMITTEE OF THE BOARD SHALL OBTAIN AND RELY UPON APPROPRIATE DATA AS TO THE COMPARABILITY OF THE TERMS OF THE TRANSACTION PRIOR TO MAKING ITS DECISION.</p> <p>D. THE COMPENSATION COMMITTEE OF THE BOARD OF TRUSTEES HAS APPROPRIATE COMPARABILITY DATA IF, CONSIDERING THE KNOWLEDGE AND EXPERTISE OF ITS MEMBERS, IT HAS SUFFICIENT INFORMATION TO DETERMINE THAT THE TRANSACTION IN ITS ENTIRETY IS REASONABLE OR AT FAIR MARKET VALUE.</p> <p>E. RELEVANT INFORMATION WITH RESPECT TO A COMPENSATION TRANSACTION INCLUDES:</p> <ol style="list-style-type: none"> <li>(1) COMPENSATION PAID BY SIMILAR ORGANIZATIONS FOR FUNCTIONALLY COMPARABLE POSITIONS;</li> <li>(2) THE AVAILABILITY OF SIMILAR SERVICES WITHIN THE GEOGRAPHIC AREA;</li> <li>(3) CURRENT COMPENSATION SURVEYS PERFORMED BY INDEPENDENT FIRMS; AND</li> <li>(4) WRITTEN OFFERS FROM COMPETING ENTITIES FOR THE SERVICES OF THE DISQUALIFIED PERSON.</li> </ol> <p>F. RELEVANT INFORMATION WITH RESPECT TO A PROPERTY TRANSACTION INCLUDES:</p> <ol style="list-style-type: none"> <li>(1) CURRENT INDEPENDENT APPRAISALS; AND</li> <li>(2) OFFERS RECEIVED IN A COMPETITIVE AND OPEN BIDDING PROCESS.</li> </ol> <p>G. THE COMPENSATION COMMITTEE OR OTHER PARTIES AUTHORIZED BY THE BOARD SHALL ADEQUATELY DOCUMENT THE BASIS FOR ITS DETERMINATION CONCURRENTLY WITH MAKING THAT DECISION. ADEQUATE DOCUMENTATIONS MUST INCLUDE:</p> <ol style="list-style-type: none"> <li>(1) THE TERMS OF THE TRANSACTION APPROVED;</li> <li>(2) THE DATE THE TRANSACTION IS APPROVED;</li> <li>(3) THE MEMBERS OF THE DECISION MAKING BODY PRESENT DURING DEBATE AND WHO PARTICIPATED IN VOTING;</li> <li>(4) THE COMPARABILITY DATA OBTAINED AND RELIED UPON AND HOW IT WAS OBTAINED; AND</li> <li>(5) ANY ACTIONS TAKEN BY ANYONE WHO HAD A CONFLICT OF INTEREST WITH RESPECT TO THE TRANSACTION (PERSONS WITH A CONFLICT OF INTEREST MUST NOT BE PRESENT AT THE TIME OF A VOTE AND THIS MUST BE DOCUMENTED IN THE MINUTES).</li> </ol>						
FORM 990, PART VI, LINE 15B - PROCESS TO ESTABLISH COMPENSATION OF OTHER OFFICERS OR KEY EMPLOYEES	SEE ABOVE						
FORM 990, PART VI, LINE 17 - STATES WITH WHICH A COPY OF THIS FORM 990 IS REQUIRED TO BE FILED	MA, MD, ME, MI, NH, NY, OH, OK, OR, PA, SC, WA						
FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	THESE DOCUMENTS ARE MADE AVAILABLE UPON REQUEST. THE 990 RETURN IS POSTED ON THE EXTERNAL WEBSITE GUIDESTAR. FINANCIAL STATEMENTS ARE AVAILABLE ON THE UNIVERSITY'S WEBSITE.						
FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS OR FUND BALANCES	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">(a) Description</th> <th style="text-align: center;">(b) Amount</th> </tr> </thead> <tbody> <tr> <td>LIFE INCOME ACTUARIAL ADJUSTMENT</td> <td style="text-align: right;">2,079,353</td> </tr> <tr> <td>PENSION PLAN CHANGES</td> <td style="text-align: right;">33,097,881</td> </tr> </tbody> </table>	(a) Description	(b) Amount	LIFE INCOME ACTUARIAL ADJUSTMENT	2,079,353	PENSION PLAN CHANGES	33,097,881
(a) Description	(b) Amount						
LIFE INCOME ACTUARIAL ADJUSTMENT	2,079,353						
PENSION PLAN CHANGES	33,097,881						

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
**CASE WESTERN RESERVE UNIVERSITY**

**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.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

Employer identification number  
**34-1018992**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) ERIE TIMBER LLC (20-0409132) 10900 EUCLID AVENUE, CLEVELAND, OH 44106	TIMBER FARM	OH	312,231	16,059,952	CASE WESTERN RESERVE UNIVERSITY
(2) ERIE FOREST INVESTMENTS LLC (20-5742452) 10900 EUCLID AVENUE, CLEVELAND, OH 44106	TIMBER FARM	OH	0	0	ERIE TIMBER
(3) CASE DENTAL MEDICINE SUPPORT SERVICES, LLC (26-4812902) 1900 EUCLID AVENUE, CLEVELAND, OH 44106	HEALTH CARE	OH	1,103,712	0	CASE WESTERN RESERVE UNIVERSITY
(4) CWRU SCHOOL OF DENTISTRY, ADMIN. SUPPORT, LLC (04-3744118) 1900 EUCLID AVENUE, CLEVELAND, OH 44106	HEALTH CARE	OH	381,687	0	CASE WESTERN RESERVE UNIVERSITY
(5) FPB CLINICAL PRACTICE LLC (82-3519571) 1900 EUCLID AVENUE, CLEVELAND, OH 44106	HEALTH CARE	OH	3,115	0	CASE WESTERN RESERVE UNIVERSITY
(6)					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512–514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)-----												
(2)-----												
(3)-----												
(4)-----												
(5)-----												
(6)-----												
(7)-----												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)-----									
(2)-----									
(3)-----									
(4)-----									
(5)-----									
(6)-----									
(7)-----									

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

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

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

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

	(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512–514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) .....													
(2) .....													
(3) .....													
(4) .....													
(5) .....													
(6) .....													
(7) .....													
(8) .....													
(9) .....													
(10) .....													
(11) .....													
(12) .....													
(13) .....													
(14) .....													
(15) .....													
(16) .....													