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Form 990

## Return of Organization Exempt From Income Tax

2008

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

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

## A For the 2008 calendar year, or tax year beginning 07-01-2008 and ending 06-30-2009

<input type="checkbox"/> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>Please use IRS label or print or type. See Specific Instructions.</b>	C Name of organization THE CLEVELAND INSTITUTE OF ART	D Employer identification number 34-0714334
		Doing Business As	E Telephone number (216) 421-7000
		Number and street (or P O box if mail is not delivered to street address) 11141 EAST BOULEVARD	F Gross receipts \$ 30,759,715
		City or town, state or country, and ZIP + 4 CLEVELAND, OH 44106	
<b>F Name and address of Principal Officer</b> DAVID L DEMING PRESIDENT 11141 EAST BLVD CLEVELAND, OH 441061710		<b>H(a) Is this a group return for affiliates?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>I Tax-exempt status</b> <input checked="" type="checkbox"/> 501(c) ( 3 ) (Insert no ) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(b) Are all affiliates included?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No (If "No," attach a list See instructions )	
<b>J Web site:</b> ► WWW CIA EDU		<b>H(c) Group Exemption Number</b> ►	
<b>K Type of organization</b> <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> trust <input type="checkbox"/> association <input type="checkbox"/> other ►		<b>L Year of Formation</b> 1882 <b>M State of legal domicile</b> OH	

## Part I Summary

1 Briefly describe the organization's mission or most significant activities TO NURTURE THE INTELLECTUAL, ARTISTIC AND PROFESSIONAL DEVELOPMENT OF STUDENTS AND COMMUNITY MEMBERS THROUGH RIGOROUS VISUAL ARTS AND DESIGN EDUCATION	
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets	
3 Number of voting members of the governing body (Part VI, line 1a) . . . . .	3 38
4 Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	4 38
5 Total number of employees (Part V, line 2a) . . . . .	5 522
6 Total number of volunteers (estimate if necessary) . . . . .	6 5
7a Total gross unrelated business revenue from Part VIII, line 12, column (C) . . . . .	7a 131,473
b Net unrelated business taxable income from Form 990-T, line 34 . . . . .	7b -49,299

8 Contributions and grants (Part VIII, line 1h) . . . . .	Prior Year 10,045,283	Current Year 4,318,000
9 Program service revenue (Part VIII, line 2g) . . . . .	14,505,079	15,878,217
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	1,505,829	-1,677,808
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	268,322	131,473
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	26,324,513	18,649,882

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	4,616,241	5,595,073
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	9,019,235	9,493,262
16a Professional fundraising fees (Part IX, column (A), line 11e)	73,115	0
b (Total fundraising expenses, Part IX, column (D), line 25 715,523)		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	6,833,657	8,673,946
18 Total expenses—add lines 13-17 (must equal Part IX, line 25, column (A))	20,542,248	23,762,281
19 Revenue less expenses Subtract line 18 from line 12	5,782,265	-5,112,399

20 Total assets (Part X, line 16)	Beginning of Year 58,811,645	End of Year 52,362,493
21 Total liabilities (Part X, line 26)	5,607,125	8,735,395
22 Net assets or fund balances Subtract line 21 from line 20	53,204,520	43,627,098

## 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		
Please Sign Here	***** Signature of officer ALMUT ZVOSEC CHIEF FINANCIAL OFFICER Type or print name and title	2010-05-12 Date

Paid Preparer's Use Only	Preparer's signature ► CHRISTOPHER B ANDERSON	Date	Check if self-employed <input type="checkbox"/>	Preparer's PTIN (See Gen Inst )
	Firm's name (or yours if self-employed), address, and ZIP + 4 ► MALONEY NOVOTNY LLC 1111 SUPERIOR AVENUE SUITE 700 CLEVELAND, OH 44114			EIN ►
				Phone no ► (216) 363-0100

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

**Statement of Program Service Accomplishments** (See the instructions.)

**1** Briefly describe the organization's mission

THE MISSION STATEMENT OF THE CLEVELAND INSTITUTE OF ART IS AS FOLLOWS: TO NURTURE THE INTELLECTUAL, ARTISTIC AND PROFESSIONAL DEVELOPMENT OF STUDENTS AND COMMUNITY MEMBERS THROUGH RIGOROUS VISUAL ARTS AND DESIGN EDUCATION

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

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

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

(Code ) (Expenses \$ 21,647,138 including grants of \$ 5,595,073 ) (Revenue \$ 15,878,230

THE CLEVELAND INSTITUTE OF ART IS AN INDEPENDENT COLLEGE OF ART AND DESIGN COMMITTED TO LEADERSHIP AND VISION IN ALL FORMS OF VISUAL ARTS EDUCATION. THE INSTITUTE'S MISSION IS TO MAKE AN ENDURING CONTRIBUTION THROUGH EDUCATION, RESEARCH AND SERVICE TO DIVERSE COMMUNITIES, BOTH IMMEDIATE AND GLOBAL. THE INSTITUTE RECOGNIZES THE IMPORTANCE OF THE VISUAL ARTS IN CULTURE AND THE POTENTIAL FOR ARTISTS TO CONTRIBUTE TO THE NEEDS OF SOCIETY. THE UNDERGRADUATE PROGRAM HAD 502 STUDENTS ENROLLED.

**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$

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

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

**4e** Total program service expenses \$ 21,647.138 Must equal Part IX, Line 25, column (B)

**Part IV Checklist of Required Schedules**

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, Schedule of Contributors?

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

4 Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II

5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III

6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV

10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V

11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable

12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII

13 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the U.S.?
 

- b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III

17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I

18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II

19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III

20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H

21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II

22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III

23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J

24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25
 

- b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?
- c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?
- d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?

25a Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I

25b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I

26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II

27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III

	Yes	No
1	Yes	
2	Yes	
3		No
4	Yes	
5		
6		No
7		No
8		No
9		No
10	Yes	
11	Yes	
12	Yes	
13	Yes	
14a		No
14b		No
15		No
16		No
17		No
18		No
19		No
20		No
21		No
22	Yes	
23	Yes	
24a		No
24b		
24c		
24d		
25a		No
25b		No
26		No
27		No

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

**28** During the tax year, did any person who is a current or former officer, director, trustee, or key employee

- a** Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV
- b** Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV
- c** Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV

**29** Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M

**30** Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M

**31** Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I

**32** Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II

**33** Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I

**34** Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1

**35** Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2

**36** 501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2

**37** Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI

	<b>Yes</b>	<b>No</b>
<b>28a</b>		No
<b>28b</b>		No
<b>28c</b>		No
<b>29</b>		No
<b>30</b>		No
<b>31</b>		No
<b>32</b>		No
<b>33</b>	Yes	
<b>34</b>		No
<b>35</b>		No
<b>36</b>		No
<b>37</b>		No

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a	89
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes
<b>2a</b>	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a	522
<b>2b</b>	If at least one is reported in 2a, did the organization file all required federal employment tax returns? <i>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.</i>	2b	Yes
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	Yes
<b>3b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	Yes
<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)?	4a	No
<b>4b</b>	If "Yes," enter the name of the foreign country _____ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .	4b	
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	No
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
<b>5c</b>	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ?	5c	
<b>6a</b>	Did the organization solicit any contributions that were not tax deductible?	6a	No
<b>6b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
<b>7</b>	<i>Organizations that may receive deductible contributions under section 170(c).</i>	7a	No
<b>7a</b>	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?	7a	
<b>7b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	No
<b>7d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
<b>7e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	No
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	No
<b>7g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	
<b>7h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	
<b>8</b>	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</i> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
<b>9</b>	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</i>	9a	
<b>9a</b>	Did the organization make any taxable distributions under section 4966?	9a	
<b>9b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
<b>10</b>	<i>Section 501(c)(7) organizations.</i> Enter	10a	
<b>10a</b>	Initiation fees and capital contributions included on Part VIII, line 12	10a	
<b>10b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11</b>	<i>Section 501(c)(12) organizations</i> Enter	11a	
<b>11a</b>	Gross income from members or shareholders	11a	
<b>11b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
<b>12a</b>	<i>Section 4947(a)(1) non-exempt charitable trusts.</i> Is the organization filing Form 990 in lieu of Form 1041?	12a	
<b>12b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

**Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)**
**Section A. Governing Body and Management**

	Yes	No
For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.		
<b>1a</b> Enter the number of voting members of the governing body . . .	<b>1a</b>	38
<b>b</b> Enter the number of voting members that 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>2</b>	Yes
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .	<b>3</b>	No
<b>4</b> Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . .	<b>4</b>	No
<b>5</b> Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .	<b>5</b>	No
<b>6</b> Does the organization have members or stockholders? . . . . .	<b>6</b>	No
<b>7a</b> Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .	<b>7a</b>	No
<b>b</b> Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .	<b>7b</b>	No
<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>8a</b>	Yes
<b>b</b> each committee with authority to act on behalf of the governing body? . . . . .	<b>8b</b>	Yes
<b>9a</b> Does the organization have local chapters, branches, or affiliates? . . . . .	<b>9a</b>	No
<b>b</b> If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . .	<b>9b</b>	
<b>10</b> Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990 . . . . .	<b>10</b>	Yes
<b>11</b> Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .	<b>11</b>	No

**Section B. Policies**

	Yes	No
<b>12a</b> Does the organization have a written conflict of interest policy? If "No", go to line 13 . . . . .	<b>12a</b>	Yes
<b>b</b> Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	<b>12b</b>	Yes
<b>c</b> Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .	<b>12c</b>	Yes
<b>13</b> Does the organization have a written whistleblower policy? . . . . .	<b>13</b>	Yes
<b>14</b> Does the organization have a written document retention and destruction policy? . . . . .	<b>14</b>	No
<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>15a</b>	Yes
<b>b</b> Other officers or key employees of the organization? . . . . .	<b>15b</b>	Yes
Describe the process in Schedule O		
<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>16a</b>	No
<b>b</b> If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .	<b>16b</b>	

**Section C. Disclosure**

**17** List the States with which a copy of this Form 990 is required to be filed OH

**18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply  
 own website  another's website  upon request

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

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization  
 ALMUT ZVOSEC  
 11141 EAST BLVD  
 CLEVELAND, OH 441061710  
 (216) 421-7000

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

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

**1a** Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

\* List all of the organization's **current** officers, directors, trustees (whether individuals or organizations) and key employees regardless of amount of compensation, and current key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid

\* List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

\* List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

\* List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

Check this box if the organization did not compensate any officer, director, trustee or key employee.

## Part VII Continued

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ►5

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

## **Section B. Independent Contractors**

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

(A)	Name and business address	(B)	Description of services	(C)	Compensation
J CHRISTOPHER ENTERPRISES INC	C/O FERCHILL GROUP 1468 W NINTH ST	CLEVELAND, OH 44113	REAL ESTATE DEVELOP	1,728,955	
CASE WESTERN RESERVE UNIVERSITY	10900 EUCLID AVENUE	CLEVELAND, OH 44106	STUDENT HSNG AND SVC	1,173,863	
TIAA CREF	8500 ANDREW CARNEGIE BLVD	CHARLOTTE, NC 28262	RETIREMENT PLAN SVCS	791,094	
ANTHEM BCBS OH GROUP	P O BOX 105673	ATLANTA, GA 30348	MEDICAL INS SVCS	588,294	
ILLUMINATING COMPANY	P O BOX 3638	AKRON, OH 44309	ELECTRICITY	324,219	
2	Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation				12

Part  
VIII

## Statement of Revenue

		(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	<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>	1,224,252				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above 1f	3,093,748				
	<b>g</b> Noncash contributions included in lines 1a-1f \$ <b>10,227</b>					
	<b>h</b> <b>Total (Add lines 1a-1f)</b>	4,318,000				
Program Service Revenue	<b>2a</b> TUITION AND FEES	Business Code 900,099	15,614,113	15,614,113		
	<b>b</b> AUXILIARY SERVICES	900,099	264,104	264,104		
	<b>c</b>					
	<b>d</b>					
	<b>e</b>					
	<b>f</b> All other program service revenue					
	<b>g</b> <b>Total. Add lines 2a-2f</b>					
		► \$ 15,878,217				
Other Revenue	<b>3</b> Investment income (including dividends, interest other similar amounts) . . . . .		304,559		304,559	
	<b>4</b> Income from investment of tax-exempt bond proceeds		0			
	<b>5</b> Royalties . . . . .		0			
		(i) Real	(ii) Personal			
	<b>6a</b> Gross Rents					
	<b>b</b> Less rental expenses					
	<b>c</b> Rental income or (loss)					
	<b>d</b> Net rental income or (loss)					
Other Revenue	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities 10,127,466				
	<b>b</b> Less cost or other basis and sales expenses	12,109,833				
	<b>c</b> Gain or (loss)	-1,982,367				
	<b>d</b> Net gain or (loss)					-1,982,367
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18 Attach Schedule G if total exceeds \$15,000 . . . . . <b>a</b>					
	<b>b</b> Less direct expenses . . . <b>b</b>					
	<b>c</b> Net income or (loss) from fundraising events		0			
	<b>9a</b> Gross income from gaming activities See part IV, line 19 Complete Schedule G if total exceeds \$15,000					
<b>a</b>						
<b>b</b> Less direct expenses . . . <b>b</b>						
<b>c</b> Net income or (loss) from gaming activities		0				
<b>10a</b> Gross sales of inventory, less returns and allowances .						
<b>a</b>						
<b>b</b> Less cost of goods sold . . . <b>b</b>						
<b>c</b> Net income or (loss) from sales of inventory		0				
Miscellaneous Revenue	Business Code					
<b>11a</b> CINEMATHEQUE	713,910	131,473		131,473		
<b>b</b>						
<b>c</b>						
<b>d</b> All other revenue						
<b>e</b> <b>Total. Add lines 11a-11d</b>	\$ 131,473					
<b>12</b> <b>Total Revenue.</b> Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e . . . . .	18,649,882	15,878,217	131,473	-1,677,808		

**Part IX Statement of Functional Expenses****Section 501(c)(3) and 501(c)(4) organizations must complete all columns.****All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).**

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
<b>1</b> Grants and other assistance to governments and organizations in the U S See Part IV, line 21	0			
<b>2</b> Grants and other assistance to individuals in the U S See Part IV, line 22	5,595,073	5,595,073		
<b>3</b> Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16	0			
<b>4</b> Benefits paid to or for members	0			
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	890,922	365,679	209,775	315,468
<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) . . . . .	0			
<b>7</b> Other salaries and wages	7,007,957	6,536,548		45,288
<b>8</b> Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	339,406	296,752	27,126	15,528
<b>9</b> Other employee benefits . . . . .	649,289	590,785	43,929	14,575
<b>10</b> Payroll taxes . . . . .	605,688	552,661	40,446	12,581
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management . . . . .	0			
<b>b</b> Legal . . . . .	242,353	211,895	19,370	11,088
<b>c</b> Accounting . . . . .	41,700	36,459	3,333	1,908
<b>d</b> Lobbying . . . . .	117,426	117,426		
<b>e</b> Professional fundraising See Part IV, line 17 . . . . .	0			
<b>f</b> Investment management fees . . . . .	0			
<b>g</b> Other . . . . .	0			
<b>12</b> Advertising and promotion . . . . .	96,709	84,556	7,729	4,424
<b>13</b> Office expenses . . . . .	274,169	169,818	95,465	8,886
<b>14</b> Information technology . . . . .	451,406	371,959	52,002	27,445
<b>15</b> Royalties . . . . .	0			
<b>16</b> Occupancy . . . . .	889,354	777,139	71,597	40,618
<b>17</b> Travel . . . . .	51,491	45,020	4,115	2,356
<b>18</b> Payments of travel or entertainment expenses for any Federal, state or local public officials . . . . .	0			
<b>19</b> Conferences, conventions and meetings . . . . .	21,487	17,706	2,475	1,306
<b>20</b> Interest . . . . .	208,174	187,357	20,817	
<b>21</b> Payments to affiliates . . . . .	0			
<b>22</b> Depreciation, depletion, and amortization . . . . .	809,622	728,660	80,962	
<b>23</b> Insurance . . . . .	87,182	76,225	6,968	3,989
<b>24</b> Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below )				
<b>a</b> BAD DEBTS	1,827,578	1,827,578		
<b>b</b> STUDENT HOUSING	610,766	610,766		
<b>c</b> SECURITY AND PROTECTION	319,021	278,929	35,497	4,595
<b>d</b> TELECOMMUNICATIONS	76,232	66,651	6,093	3,488
<b>e</b> FILM PROGRAMMING	57,751	57,751		
<b>f</b> All other expenses	2,491,525	2,043,745	245,800	201,980
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24f	23,762,281	21,647,138	1,399,620	715,523
<b>26</b> <b>Joint Costs.</b> Check <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Part X Balance Sheet**

		(A) Beginning of year	(B) End of year
1	Cash—non-interest-bearing . . . . .	264,442	1 179,710
2	Savings and temporary cash investments . . . . .	2,422,174	2 2,842,834
3	Pledges and grants receivable, net . . . . .	6,926,980	3 4,076,551
4	Accounts receivable, net . . . . .	124,631	4 70,933
5	Receivables from current and former officers, directors, trustees, key employees or other related parties <i>Complete Part II of Schedule L</i> . . . . .		5
6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) <i>Complete Part II of Schedule L</i> . . . . .		6
7	Notes and loans receivable, net . . . . .		7
8	Inventories for sale or use . . . . .		8
9	Prepaid expenses and deferred charges . . . . .	587,348	9 714,017
10a	Land, buildings, and equipment cost basis	10a	33,370,366
b	Less accumulated depreciation <i>Complete Part VI of Schedule D</i> . . . . .	10b	14,398,432
			15,665,231 10c 18,971,934
11	Investments—publicly traded securities . . . . .	31,606,675	11 24,264,396
12	Investments—other securities See Part IV, line 11 <i>Complete Part VII of Schedule D</i> . . . . .		12
13	Investments—program-related See Part IV, line 11 <i>Complete Part VIII of Schedule D</i> . . . . .	1,168,060	13 1,242,118
14	Intangible assets . . . . .		14
15	Other assets See Part IV, line 11 <i>Complete Part IX of Schedule D</i> . . . . .	46,104	15 0
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	58,811,645	16 52,362,493
17	Accounts payable and accrued expenses . . . . .	1,569,741	17 4,531,864
18	Grants payable . . . . .		18
19	Deferred revenue . . . . .	83,559	19 147,179
20	Tax-exempt bond liabilities . . . . .	2,805,000	20 0
21	Escrow account liability <i>Complete Part IV of Schedule D</i> . . . . .		21
22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons <i>Complete Part II of Schedule L</i> . . . . .		22
23	Secured mortgages and notes payable to unrelated third parties . . . . .	0	23 2,895,000
24	Unsecured notes and loans payable . . . . .		24
25	Other liabilities <i>Complete Part X of Schedule D</i> . . . . .	1,148,825	25 1,161,352
26	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .	5,607,125	26 8,735,395
<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
27	Unrestricted net assets . . . . .	25,193,332	27 22,696,414
28	Temporarily restricted net assets . . . . .	12,107,368	28 6,495,155
29	Permanently restricted net assets . . . . .	15,903,820	29 14,435,529
<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
30	Capital stock or trust principal, or current funds . . . . .		30
31	Paid-in or capital surplus, or land, building or equipment fund . . . . .		31
32	Retained earnings, endowment, accumulated income, or other funds . . . . .		32
33	Total net assets or fund balances . . . . .	53,204,520	33 43,627,098
34	Total liabilities and net assets/fund balances . . . . .	58,811,645	34 52,362,493

**Part XI Financial Statements and Reporting**

			Yes	No
1	Accounting method used to prepare the Form 990	<input type="checkbox"/> cash <input checked="" type="checkbox"/> accrual <input type="checkbox"/> other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .		2a	No
b	Were the organization's financial statements audited by an independent accountant? . . . . .		2b	Yes
c	If "Yes" to lines 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? . . . . .		2c	Yes
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .		3a	Yes
b	If "Yes," did the organization undergo the required audit or audits? . . . . .		3b	Yes

**SCHEDULE A**  
(Form 990 or 990EZ)**Public Charity Status and Public Support****2008**Department of the Treasury  
Internal Revenue Service**To be completed by all section 501(c)(3) organizations and section 4947(a)(1)  
nonexempt charitable trusts.****Attach to Form 990 or Form 990-EZ. See separate instructions.****Open to Public  
Inspection****Name of the organization**  
THE CLEVELAND INSTITUTE OF ART**Employer identification number**

34-0714334

**Part I Reason for Public Charity Status** (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only one organization)

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

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

3  A hospital or a cooperative hospital service organization described in **Section 170(b)(1)(A)(iii)**. (Attach Schedule H )

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

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

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

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

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

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

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

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

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

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

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

(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?

(ii) a family member of a person described in (i) above?

(iii) a 35% controlled entity of a person described in (i) or (ii) above?

h  Provide the following information about the organizations the organization supports

	<b>Yes</b>	<b>No</b>
<b>11g(i)</b>		No
<b>11g(ii)</b>		No
<b>11g(iii)</b>		No

<b>(i) Name of Supported Organization</b>	<b>(ii) EIN</b>	<b>(iii) Type of organization (described on lines 1- 9 above or IRC section (See Instructions))</b>	<b>(iv) Is the organization in col (i) listed in your governing document?</b>		<b>(v) Did you notify the organization in col (i) of your support?</b>		<b>(vi) Is the organization in col (i) organized in the U S ?</b>		<b>(vii) Amount of support?</b>
			<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in IRC 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.)
**Public Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add line 1-3						
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						
<b>6 Public Support</b> subtract line 5 from line 4						

**Total Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )						
<b>11 Total Support</b> (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions )					<b>12</b>	

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

**Computation of Public Support Percentage**

14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))	<b>14</b>	
15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f	<b>15</b>	
<b>16a 33 1/3% Test - 2008.</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		
<b>b 33 1/3% Test - 2007.</b> If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization		
<b>17a 10% Facts and Circumstances Test - 2008.</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 IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization		
<b>b 10% Facts and Circumstances Test - 2007.</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 IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization		
<b>18 Private Foundation.</b> If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions		

**Part III Support Schedule for Organizations Described in IRC 509(a)(2)**  
 (Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total</b> Add lines 1-5						
<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 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
<b>c</b> Total of lines 7a and 7b						
<b>8 Public Support</b> (Subtract line 7c from line 6)						

**Total Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(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 30 June, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in 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 IV.)						
<b>13 Total Support</b> (Add lines 9, 10c, 11 and 12)						
<b>14 First Five Years</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b>						►

**Computation of Public Support Percentage**

<b>15</b> Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	<b>15</b>
<b>16</b> Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	<b>16</b>

**Computation of Investment Income Percentage**

<b>17</b> Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	<b>17</b>
<b>18</b> Investment Income Percentage from 2007 Schedule A, Part IV-A, line 27h	<b>18</b>
<b>19a</b> <b>33 1/3% Tests - 2008.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization	►
<b>b</b> <b>33 1/3% Tests - 2007.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization	►
<b>20</b> <b>Private Foundation</b> If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions	►

**Part IV** **Supplemental Information.** Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide any other additional information. (see instructions)

**Facts and Circumstances Test**



**Part II-A To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)).** (See the instructions for Schedule C for details.)

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

<b>Limits on Lobbying Expenditures—</b> (The term "expenditures" means amounts paid or incurred.)		<b>(a) Filing Organization's Totals</b>	<b>(b) Affiliated Group Totals</b>
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)			
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)		117,426	
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)		117,426	
<b>d</b> Other exempt purpose expenditures		21,619,367	
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)		21,736,793	
<b>f</b> Lobbying nontaxable amount Enter the amount from the following table in both columns—		1,000,000	
<b>If the amount on line 1e, column (a) or (b) is:</b>	<b>The lobbying nontaxable amount is:</b>		
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)		250,000	
<b>h</b> Subtract line 1g from line 1a Enter -0- if line g is more than line a			
<b>i</b> Subtract line 1f from line 1c Enter -0- if line f is more than line c			
<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 checked="" 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 instructions for lines 1a through 1f of the instructions.)**

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
<b>Calendar year (or fiscal year beginning in)</b>	<b>(a) 2005</b>	<b>(b) 2006</b>	<b>(c) 2007</b>	<b>(d) 2008</b>	<b>(e) Total</b>
<b>2a</b> Lobbying non-taxable amount		987,913	1,000,000	1,000,000	2,987,913
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					4,481,870
<b>c</b> Total lobbying expenditures		111,000	107,225	117,426	335,651
<b>d</b> Grassroots non-taxable amount		246,953	250,000	250,000	746,953
<b>e</b> Grassroots ceiling amount (150% of line d, column (e))					1,120,430
<b>f</b> Grassroots lobbying expenditures		31,000			31,000

**Part II-B To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)).** (See the instructions for Schedule C for details.)

	(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 c through i)?				
<b>c</b> Media advertisements?				
<b>d</b> Mailings to members, legislators, or the public?				
<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?				
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?				
<b>i</b> Other activities If "Yes," describe in Part IV				
<b>j</b> Total lines 1c through 1i				
<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 To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).** (See the instructions for Schedule C for details.)

	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 carryover lobbying and political expenditures from the prior year?	3	

**Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes."** (See the instructions for Schedule C for details.)

<b>1</b> Dues, assessments and similar amounts from members	1 \$
<b>2</b> Section 162(e) non-deductible lobbying and political expenditures ( <b>do not include amounts of political expenses for which the section 527(f) tax was paid</b> ).	
<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 (line 2c total minus 3 and 4)	5 \$

**Part IV Supplemental Information**

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

Identifier	Return Reference	Explanation

## **Part IV      Supplemental Information**

2008

Open to Public  
Inspection**SCHEDULE D**  
(Form 990)**Supplemental Financial Statements**

► Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Department of the Treasury  
Internal Revenue Service**Name of the organization**

THE CLEVELAND INSTITUTE OF ART

**Employer identification number**

34-0714334

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

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

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

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

Preservation of land for public use (e.g., recreation or pleasure)  Preservation of an historically important land area  
 Protection of natural habitat  Preservation of certified historic structure  
 Preservation of open space

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

	Held at the End of the Year
2a	
2b	
2c	
2d	

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds?

 Yes  No

6 Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year ►

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

 Yes  No

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

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1 ► \$

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

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

a Revenues included in Form 990, Part VIII, line 1 ► \$

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

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

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

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

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

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

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

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

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

	Amount
1c	
1d	
1e	
1f	

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

b If "Yes," explain the arrangement in Part XIV

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

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance . . . . .	21,990,566				
b Contributions . . . . .	369,117				
c Investment earnings or losses . . . . .	-4,350,785				
d Grants or scholarships . . . . .	512,040				
e Other expenditures for facilities and programs . . . . .	1,363,696				
f Administrative expenses . . . . .	16,133,162				
g End of year balance . . . . .					

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

a Board designated or quasi-endowment ► 4 343 %

b Permanent endowment ► 49 734 %

c Term endowment ► 6 924 %

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

(i) unrelated organizations . . . . .  
 (ii) related organizations . . . . .

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

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

	Yes	No
3a(i)	Yes	
3a(ii)	Yes	
3b		

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

	Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land . . . . .		704,372			704,372
b Buildings . . . . .		17,857,826	8,849,048		9,008,778
c Leasehold improvements . . . . .					
d Equipment . . . . .		6,630,422	5,549,384		1,081,038
e Other . . . . .		8,177,746			8,177,746
<b>Total.</b> Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) . . . . .				18,971,934	

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 12.) ►		

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

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 13.) ►		

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

(a) Description	(b) Book value
<b>Total.</b> (Column (b) should equal Form 990, Part X, col.(B) line 15.)	►

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

(a) Description of Liability	(b) Amount
Federal Income Taxes	
PERKINS STUDENT LOANS	1,161,352
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 25.) ►	1,161,352

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	18,649,882
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	23,762,281
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-5,112,399
4	Net unrealized gains (losses) on investments	4	-4,465,023
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	-4,465,023
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-9,577,422

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

1	Total revenue, gains, and other support per audited financial statements	1	8,589,786
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	-4,465,023
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	-4,465,023
3	Subtract line 2e from line 1	3	13,054,809
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	5,595,073
c	Add lines 4a and 4b	4c	5,595,073
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	18,649,882

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

1	Total expenses and losses per audited financial statements	1	18,167,208
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	18,167,208
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	5,595,073
c	Add lines 4a and 4b	4c	5,595,073
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	23,762,281

**Part XIV Supplemental Information**

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

Identifier	Return Reference	Explanation
INTENDED USE OF ENDOWMENT FUNDS,	PART V, LINE 4	THE INSTITUTE'S ENDOWMENT CONSISTS OF FUNDS FUNCTIONING AS ENDOWMENT AND PERMANENTLY RESTRICTED ENDOWMENT FUNDS REPRESENTING ENDOWMENT GIFTS RESTRICTED BY DONORS IN PERPETUITY THE INSTITUTE USES IT ENDOWMENT FUNDS TO FURTHER ITS EXEMPT EDUCATIONAL PURPOSES
OTHER CHANGES IN REVENUE,	PART XII, LINE 4B	STUDENT FINANCIAL AID, WHICH WAS SHOWN AS A REDUCTION OF REVENUE ON FINANCIAL STATEMENTS BUT AS AN EXPENSE IN PART IX OF FORM 990 \$5,595,073
OTHER CHANGES IN EXPENSES,	PART XIII, LINE 4B	STUDENT FINANCIAL AID, WHICH WAS SHOWN AS A REDUCTION OF REVENUE ON FINANCIAL STATEMENTS BUT AS AN EXPENSE IN PART IX OF FORM 990 \$5,595,073

**SCHEDULE E**  
(Form 990 or 990-EZ)**Schools**

OMB No 1545-0047

**2008**Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue ServiceAttach to Form 990 or Form 990-EZ. To be completed by organizations that  
answer "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**Name of the organization**  
THE CLEVELAND INSTITUTE OF ART**Employer identification number**

34-0714334

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

	YES	NO
<b>1</b>	Yes	

**2** Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?

<b>2</b>	Yes	
----------	-----	--

**3** Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain

<b>3</b>	Yes	
----------	-----	--

AN ADVERTISEMENT WAS PLACED IN THE LOCAL NEWSPAPER WHICH EXPLAINS THE INSTITUTE'S NON-DISCRIMINATION POLICY. THIS POLICY IS ALSO IN OUR COURSE CATALOGS AND VARIOUS PUBLICATIONS

**4** Does the organization maintain the following?

<b>4a</b>	Yes	
-----------	-----	--

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

<b>4b</b>	Yes	
-----------	-----	--

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

<b>4c</b>	Yes	
-----------	-----	--

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

<b>4d</b>	Yes	
-----------	-----	--

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

If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)

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

<b>5a</b>		No
-----------	--	----

**a** Students' rights or privileges?

<b>5b</b>		No
-----------	--	----

**b** Admissions policies?

<b>5c</b>		No
-----------	--	----

**c** Employment of faculty or administrative staff?

<b>5d</b>		No
-----------	--	----

**d** Scholarships or other financial assistance?

<b>5e</b>		No
-----------	--	----

**e** Educational policies?

<b>5f</b>		No
-----------	--	----

**f** Use of facilities?

<b>5g</b>		No
-----------	--	----

**g** Athletic programs?

<b>5h</b>		No
-----------	--	----

**h** Other extracurricular activities?

If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)

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

<b>6a</b>	Yes	
-----------	-----	--

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

If you answered "Yes" to either 6a or b, please explain using an attached statement

<b>6b</b>	No	
-----------	----	--

**7** Does the organization certify that it has complied with the applicable requirements of sections 401 through 405 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation

<b>7</b>	Yes	
----------	-----	--

## **Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.**

2008

## Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

**Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.**

---

Name of the organization

THE CLEVELAND INSTITUTE OF ART

**Employer identification number**

34-0714334

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

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

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

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 if additional space is needed.

**2** Enter total number of section 501(c)(3) and government organizations . . . . .

**3 Enter total number of other organizations**

**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
STUDENT FINANCIAL AID	502	5,499,193			
STUDENT FINANCIAL AID	10		95,880	BOOK	TRAVEL AWARDS

**Part IV Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

See Additional Data Table

Identifier	Return Reference	Explanation
MONITORING USE OF GRANT FUNDS,	PART I, LINE 2	THE INSTITUTE ENSURES THAT ITS GRANTS OF FINANCIAL AID ARE USED BY STUDENTS FOR EDUCATIONAL PURPOSES BY CREDITING THE AID DIRECTLY TO THE STUDENTS' ACCOUNTS OR THROUGH ITS FINANCIAL AID COMPLIANCE PROCESSES

2008

Open to Public  
Inspection**Schedule J**  
(Form 990)**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
**► Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.**

Department of the Treasury  
Internal Revenue Service**Name of the organization**

THE CLEVELAND INSTITUTE OF ART

**Employer identification number**

34-0714334

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

<input type="checkbox"/> First class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

**b** If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply

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

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a

**a** Receive a severance payment or change of control payment?  
**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?  
**c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

**501(c)(3) and 501(c)(4) organizations only must complete lines 5-8.**

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

**a** The organization?

**b** Any related organization?

If "Yes," to line 5a or 5b, describe in Part III

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

**a** The organization?

**b** Any related organization?

If "Yes," to line 6a or 6b, describe in Part III

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

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

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		No
<b>4b</b>	Yes	
<b>4c</b>		No
<b>5a</b>		No
<b>5b</b>		No
<b>6a</b>		No
<b>6b</b>		No
<b>7</b>		No
<b>8</b>		No

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use Schedule J-1 if additional space needed.

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

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) 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 compensation				
DAVID DEMING	(i) (ii)	214,699 0	0 0	0 0	0 0	26,440 0	241,139 0	0 0
R MICHAEL COLE	(i) (ii)	135,152 0	0 0	0 0	0 0	16,094 0	151,246 0	0 0
NANCY STUART	(i) (ii)	153,134 0	0 0	0 0	0 0	21,746 0	174,880 0	0 0
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

### **Part III      Supplemental Information**

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

2008

Open to Public  
Inspection**SCHEDULE O**  
(Form 990)**Supplemental Information to Form 990**

► **Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.**

Department of the Treasury  
Internal Revenue ServiceName of the organization  
THE CLEVELAND INSTITUTE OF ART

Employer identification number

34-0714334

Identifier	Return Reference	Explanation
REPORTABLE RELATIONSHIPS,	FORM 990, PART VI, LINE 2	JOHN NOTTINGHAM AND JOHN SPIRK HAVE A BUSINESS RELATIONSHIP JOHN FLOWERS AND MAXEEN FLOWERS HAVE A FAMILY RELATIONSHIP

Identifier	Return Reference	Explanation
REVIEW OF FORM 990,	FORM 990, PART VI, LINE 10	AFTER PREPARATION OF FORM 990 BY THE INDEPENDENT PUBLIC ACCOUNTANTS, THE AUDIT COMMITTEE ALONG WITH MANAGEMENT REVIEW THE FORM AND REPORT BACK TO THE BOARD OF TRUSTEES PRIOR TO FILING

Identifier	Return Reference	Explanation
MONITORING AND ENFORCEMENT OF CONFLICT POLICY,	FORM 990, PART VI, LINE 12C	EACH YEAR A CONFLICT OF INTEREST QUESTIONNAIRE IS GIVEN TO THE BOARD OF TRUSTEES AND TO THE OFFICERS TO BE COMPLETED THE GOVERNANCE COMMITTEE OF THE BOARD REVIEWS THE QUESTIONNAIRES FOR ANY CONFLICTS WHEN A CONFLICT ARISES, THE INDIVIDUAL WITH THE CONFLICT IS NOT PERMITTED TO VOTE OR PARTICIPATE IN THE DISCUSSION OF THE PROPOSED TRANSACTION THE DECISION ABOUT THE TRANSACTION IS MADE BY PERSONS WHO ARE INDEPENDENT OF THE PERSON WITH THE CONFLICT

Identifier	Return Reference	Explanation
COMPENSATION DETERMINATION,	FORM 990, PART VI, LINE 15	THE PRESIDENT'S COMPENSATION IS DETERMINED BY TRUSTEES WHO ARE INDEPENDENT OF THE INDIVIDUAL THE TRUSTEES USE COMPARABILITY DATA TO ENSURE REASONABLENESS OF COMPENSATION FOR OTHER OFFICER POSITIONS IN 2008 AND 2009, AN EMPLOYMENT AGENCY WAS USED TO FILL THE POSITIONS OF VICE PRESIDENT OF MARKETING AND THE DEAN OF ADMISSIONS AND FINANCIAL AID BOTH LOCAL AND NATIONAL SURVEY INFORMATION WAS USED TO DETERMINE THE SALARY RANGE OFFERED FOR THE POSITIONS

Identifier	Return Reference	Explanation
AVAILABILITY OF DOCUMENTS,	FORM 990, PART VI, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST

Identifier	Return Reference	Explanation
INFORMATION ON FORMS W-2 ISSUED IN 2008,	FORM 990, PART I, LINE 5 AND PART V, LINE 2A	THE TOTAL OF 522 OF FORMS W-2 ISSUED IN 2008 IS MADE UP OF THE FOLLOWING STUDENTS ON WORK-STUDY PROGRAMS 197 FACULTY AND ADMINISTRATIVE STAFF 200 PART-TIME EMPLOYEES 125

SCHEDULE R  
(Form 990)

## Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2008

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

► Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.  
 ► See separate instructions.

Name of the organization  
THE CLEVELAND INSTITUTE OF ART

Employer identification number

34-0714334

## Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity
MC CULLOUGH CENTER LLC 11141 EAST BLVD CLEVELAND, OH 44106 26-1627336	REAL PPTY	OH	0	0	CIA

## Part II Identification of Related Tax-Exempt Organizations

(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

**Part III Identification of Related Organizations Taxable as a Partnership**

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust**

**Part V Transactions with Related Organizations****Note.** Complete line 1 if any entity is listed in Parts II, III or IV

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

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

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

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

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

e Loans or loan guarantees by other organization(s)

f Sale of assets to other organization(s)

g Purchase of assets from other organization(s)

h Exchange of assets

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

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

k Performance of services or membership or fundraising solicitations for other organization(s)

l Performance of services or membership or fundraising solicitations by other organization(s)

m Sharing of facilities, equipment, mailing lists, or other assets

n Sharing of paid employees

o Reimbursement paid to other organization for expenses

p Reimbursement paid by other organization for expenses

q Other transfer of cash or property to other organization(s)

r Other transfer of cash or property from other organization(s)

	Yes	No
1a		
1b		
1c		
1d		
1e		
1f		
1g		
1h		
1i		
1j		
1k		
1l		
1m		
1n		
1o		
1p		
1q		
1r		

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

	(A) Name of other organization(s)	(B) Transaction type(a-r)	(C) Amount Involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

## **Part VI Unrelated Organizations Taxable as a Partnership**

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.

**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 34-0714334  
**Name:** THE CLEVELAND INSTITUTE OF ART

**Form 990, Part VII - Section Aaa**

<b>(A)</b> Name and Title	<b>(B)</b> Average hours per week	<b>(C)</b> Position (check all that apply)					<b>(D)</b> Reportable compensation from the organization (W- 2/1099MISC)	<b>(E)</b> Reportable compensation from related organizations (W- 2/1099- MISC)	<b>(F)</b> Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Office	Key employee	Highest compensated employee			
PAUL CLARK , DIRECTOR	10	X					0	0	0
FRAN BELKIN , DIRECTOR	10	X					0	0	0
STEVEN CENCULA , DIRECTOR	10	X					0	0	0
FREDERICK CLARKE , DIRECTOR	10	X					0	0	0
RON COPFER , DIRECTOR	10	X					0	0	0
JOSEPH DEHNER , DIRECTOR	10	X					0	0	0
RUTH SWETLAND EPPIG , DIRECTOR	10	X					0	0	0
JOHN A FLOWER , DIRECTOR	10	X					0	0	0
ROBERT GLICK , DIRECTOR	10	X					0	0	0
JOSEPH HAHN , DIRECTOR	10	X					0	0	0
STEVEN HALE , DIRECTOR	10	X					0	0	0
MICHELLE HARRIS , DIRECTOR	10	X					0	0	0
BARBARA HAWLEY , DIRECTOR	10	X					0	0	0
SALLY STECHER HOLLINGTON , DIRECTOR	10	X					0	0	0
REX GARRISON MASON , DIRECTOR	10	X					0	0	0
LAURA OSPANIK , DIRECTOR	10	X					0	0	0
GARY JOHNSON , DIRECTOR	10	X					0	0	0
JOHN KATZENMEYER , DIRECTOR	10	X					0	0	0
KIRK ZEHNDER , DIRECTOR	10	X					0	0	0
JUDITH MCMILLAN , DIRECTOR	10	X					0	0	0
CREIGHTON B MURCH , DIRECTOR	10	X					0	0	0
JOHN NOTTINGHAM , DIRECTOR	10	X					0	0	0
HARVEY G OPPMANN , DIRECTOR	10	X					0	0	0
MADELINE PARKER , DIRECTOR	10	X					0	0	0
PHYLLIS SELTZER , DIRECTOR	10	X					0	0	0
CAREY L SPENCER , DIRECTOR	10	X					0	0	0
JOHN SPIRK , DIRECTOR	10	X					0	0	0
LOIS SUSSEN , DIRECTOR	10	X					0	0	0
JOHN WARNER , DIRECTOR	10	X					0	0	0
SAMUEL DOLINSKY , DIRECTOR	10	X					0	0	0

## Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W- 2/1099MISC)	(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			
MAXEEN FLOWER , DIRECTOR	1 0	X					0	0	0
JAMES GRIGG , DIRECTOR	1 0	X					0	0	0
PETER GUREN , DIRECTOR	1 0	X					0	0	0
DONALD INSUL , DIRECTOR	1 0	X					0	0	0
JOHN SCHULZE , DIRECTOR	1 0	X					0	0	0
KAREN SKUNTA , DIRECTOR	1 0	X					0	0	0
TOBY DEVAN LEWIS , DIRECTOR	1 0	X					0	0	0
MARSHA B EVERETT , DIRECTOR	1 0	X					0	0	0
WILLIAM R JOSEPH , DIRECTOR	1 0	X					0	0	0
JOY SWEENEY , DIRECTOR	1 0	X					0	0	0
WILLIAM VALERIAN , DIRECTOR	1 0	X					0	0	0
AMANDA ALMON , PROFESSOR AND CHAIR	40 0	X					56,648	0	8,005
DAVID DEMING , PRESIDENT	40 0		X				214,699	0	26,440
R MICHAEL COLE , VP EXTERNAL AFFAIRS	40 0		X				135,152	0	16,094
NANCY STUART , PROVOST	40 0		X				153,134	0	21,746
ALMUT ZVOSEC , CFO AND TREASURER	40 0		X				131,071	0	10,423
DANIEL CUFFARO , PROFESSOR AND CHAIR	40 0			X			100,187	0	12,041