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2013

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Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

► Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.

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

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

B Check if applicable	C Name of organization THE CLEVELAND INSTITUTE OF ART		D Employer identification number 34-0714334
<input checked="" type="checkbox"/> Address change	Doing Business As		
<input type="checkbox"/> Name change			
<input type="checkbox"/> Initial return	Number and street (or P O box if mail is not delivered to street address) 11610 EUCLID AVENUE	Room/suite Suite	E Telephone number (216) 421-7000
<input type="checkbox"/> Terminated			
<input type="checkbox"/> Amended return	City or town, state or province, country, and ZIP or foreign postal code CLEVELAND, OH 441061710		
<input type="checkbox"/> Application pending			G Gross receipts \$ 33,024,955
F Name and address of principal officer GRAFTON NUNES PRESIDENT 11610 EUCLID AVENUE CLEVELAND, OH 441061710		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		H(b) Are all subordinates included? If "No," attach a list (see instructions)	<input type="checkbox"/> Yes <input type="checkbox"/> No
		H(c) Group exemption number ►	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		J Website: ► WWW.CIA.EDU	
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of formation 1882	M State of legal domicile 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 ► if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	3	41
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	39
5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	512
6 Total number of volunteers (estimate if necessary)	6	50
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	160,960
b Net unrelated business taxable income from Form 990-T, line 34	7b	-61,889

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	10,013,406	6,006,622
9 Program service revenue (Part VIII, line 2g)	18,973,598	19,921,774
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,452,304	1,918,067
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	414,165	118,465
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	30,853,473	27,964,928

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	10,013,406	6,006,622
9 Program service revenue (Part VIII, line 2g)	18,973,598	19,921,774
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,452,304	1,918,067
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	414,165	118,465
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	30,853,473	27,964,928
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	8,900,187	9,326,220
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	10,321,410	10,498,719
16a Professional fundraising fees (Part IX, column (A), line 11e)	7,577	0
b Total fundraising expenses (Part IX, column (D), line 25)	1,105,040	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	5,895,093	6,843,895
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	25,124,267	26,668,834
19 Revenue less expenses Subtract line 18 from line 12	5,729,206	1,296,094

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	73,194,867	78,399,046
21 Total liabilities (Part X, line 26)	6,344,004	7,824,607
22 Net assets or fund balances Subtract line 21 from line 20	66,850,863	70,574,439

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	*****	2015-05-14
	Signature of officer	Date
	ALMUT ZVOSEC CFO/TREASURER	
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name CHRISTOPHER B ANDERSON	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00226559
	Firm's name ► MALONEY NOVOTNY LLC	Firm's EIN ►			
	Firm's address ► 1111 SUPERIOR AVENUE SUITE 700 CLEVELAND, OH 44114	Phone no (216) 421-7000			

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

Part III Statement of Program Service Accomplishments

Statement of Program Service Accomplishments
Check if Schedule O contains a response or note to any line in this Part III

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 C

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 \$ 22,514,102 including grants of \$ 9,326,220) (Revenue \$ 19,879,279)

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. STUDENTS EARN A BACHELOR OF FINE ARTS DEGREE UPON SUCCESSFUL COMPLETION OF THE PROGRAM. THE UNDERGRADUATE PROGRAM HAD 568 STUDENTS ENROLLED IN THE FALL OF 2013.

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 ► 22,514,102

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* (see instructions)?

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, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III

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

10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V

11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable

a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI

b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII

c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII

d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X

f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part XI

12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII

b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional

13 Is the organization a school 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 United States?

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? If "Yes," complete Schedule F, Parts I and IV

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV

17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)

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

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

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

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

	Yes	No
1	Yes	
2	Yes	
3		No
4	Yes	
5		No
6		No
7		No
8	Yes	
9		No
10	Yes	
11a	Yes	
11b		No
11c		No
11d	Yes	
11e	Yes	
11f	Yes	
12a		No
12b	Yes	
13	Yes	
14a		No
14b		No
15		No
16		No
17		No
18		No
19		No
20a		No
20b		

Part IV Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		No
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)	28a		No
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		No
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	29	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	31		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	32		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	33		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	34	Yes	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	35a	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35b	Yes	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	36		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	37		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	38	Yes	
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?			
	Note. All Form 990 filers are required to complete Schedule O			

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . .	1a	94	
b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . .	1c	Yes	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . .	2a	512	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? . . .	3a	Yes	
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . . .	3b	Yes	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . .	4a	No	
b If "Yes," enter the name of the foreign country ► See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .	5a	No	
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No	
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . .	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	6a	No	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . .	6b		
7 Organizations that may receive deductible contributions under section 170(c).	7a	No	
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . .	7b		
b If "Yes," did the organization notify the donor of the value of the goods or services provided? . . .	7c	No	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . .	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . .	7e	No	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .	7f	No	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . .	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . .	7h		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . .	8		
9 Sponsoring organizations maintaining donor advised funds.	9a		
a Did the organization make any taxable distributions under section 4966? . . .	9b		
10 Section 501(c)(7) organizations. Enter	10a		
a Initiation fees and capital contributions included on Part VIII, line 12 . . .	10b		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11 Section 501(c)(12) organizations. Enter	11a		
a Gross income from members or shareholders . . .	11b		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . .			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? . . .	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . .	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.	13a		
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O	13b		
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 . . .	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year? . . .	14a	No	
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . .	14b		

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

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

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	41		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b Enter the number of voting members included in line 1a, above, who are independent	1b	39		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No	
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No	
6 Did the organization have members or stockholders?	6		No	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		No	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		No	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	8a	Yes		
a The governing body?	8b	Yes		
b Each committee with authority to act on behalf of the governing body?	9		No	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O				

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

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

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed	<input checked="" type="checkbox"/> 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 made these available. Check all that apply	
<input type="checkbox"/> Own website	<input type="checkbox"/> Another's website
<input checked="" type="checkbox"/> Upon request	<input type="checkbox"/> Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization	
►ALMUT ZVOSEC 11610 EUCLID AVENUE	
CLEVELAND, OH 44106-1710 (216) 421-7000	

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 VI

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, 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 neither the organization nor any related organization compensated any current officer, director, or trustee.

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

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 ►6

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. 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
PANZICA CONSTRUCTION CO, 1111 WEST 10TH STREET CLEVELAND OH 44113	CONSTRUCTION	7,456,289
CASE WESTERN RESERVE UNIVERSITY, 10900 EUCLID AVENUE CLEVELAND OH 44106	STUD HSG&MEAL PLAN	1,272,920
STANTEC ARCHITECTURE, 3700 PARK EAST DRIVE CLEVELAND OH 44122	ARCHITECTURE SVCS	516,898
SECURITAS SECURITY, PO BOX 403412 ATLANTA GA 30348	SECURITY SVCS	361,778
PROJECT CONSTRUCTIONS SERVICES I, 1301 EAST NINTH STREET CLEVELAND OH 44114	CONSTRUCTION MGMT	210.180

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 **12**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	868,140			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	5,138,482			
	g Noncash contributions included in lines 1a-1f \$		298,759			
	h Total. Add lines 1a-1f		6,006,622			
Program Service Revenue	Business Code					
	2a TUITION AND FEES	900099		19,512,307	19,512,307	
	b AUXILIARY SERVICES	900099		409,467	409,467	
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		19,921,774			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		455,472		455,472	
	4 Income from investment of tax-exempt bond proceeds		0			
	5 Royalties		0			
	6a Gross rents	(I) Real	(II) Personal			
	b Less rental expenses					
	c Rental income or (loss)	0	0			
	d Net rental income or (loss)			0		
	7a Gross amount from sales of assets other than inventory	(I) Securities	(II) Other			
b Less cost or other basis and sales expenses	6,522,622					
c Gain or (loss)	5,060,027					
d Net gain or (loss)	1,462,595		1,462,595		1,462,595	
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a					
b Less direct expenses	b					
c Net income or (loss) from fundraising events		0				
9a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses	b					
c Net income or (loss) from gaming activities		0				
10a Gross sales of inventory, less returns and allowances	a					
b Less cost of goods sold	b					
c Net income or (loss) from sales of inventory		0				
Miscellaneous Revenue		Business Code				
11a CINEMATHEQUE	713910		160,960	23,045	137,915	
b INCOME FROM SUBSIDIARIES	900099		-105,527	-105,527		
c OTHER	713910		63,032	39,987	23,045	
d All other revenue						
e Total. Add lines 11a-11d		118,465				
12 Total revenue. See Instructions		27,964,928	19,879,279	160,960	1,918,067	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	0			
2 Grants and other assistance to individuals in the United States See Part IV, line 22	9,326,220	9,326,220		
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	829,384	229,826	401,239	198,319
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	7,866,639	6,354,803	1,131,000	380,836
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	278,559	210,925	49,082	18,552
9 Other employee benefits	877,713	664,604	154,653	58,456
10 Payroll taxes	646,424	489,472	113,900	43,052
11 Fees for services (non-employees)				
a Management	0			
b Legal	86,290	30,413	55,877	
c Accounting	56,700		56,700	
d Lobbying	42,000			42,000
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees	105,630		105,630	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	125,419	94,967	22,099	8,353
12 Advertising and promotion	849,994	643,615	149,769	56,610
13 Office expenses	232,574	176,105	40,980	15,489
14 Information technology	383,152	290,123	67,511	25,518
15 Royalties	0			
16 Occupancy	2,233,044	1,690,861	393,462	148,721
17 Travel	24,306	18,404	4,283	1,619
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	72,266	54,720	12,733	4,813
20 Interest	92,555	70,083	16,308	6,164
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	357,225	270,491	62,943	23,791
23 Insurance	147,213	111,470	25,939	9,804
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a STUDENT HOUSING	364,198	364,198		
b STUDENT RECRUITING	242,505	242,505		
c EQUIP LEASE/MAINT CONTRACTS	451,355	341,766	79,529	30,060
d OTHER	285,651	215,602	51,556	18,493
e All other expenses	691,818	622,929	54,499	14,390
25 Total functional expenses. Add lines 1 through 24e	26,668,834	22,514,102	3,049,692	1,105,040
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ► if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year	(B) End of year
Assets	1 Cash—non-interest-bearing	93,278	1 65,372
	2 Savings and temporary cash investments	6,468,816	2 954,557
	3 Pledges and grants receivable, net	10,007,080	3 9,564,049
	4 Accounts receivable, net	270,367	4 188,495
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	0	5 0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L	0	6 0
	7 Notes and loans receivable, net	11,816,198	7 11,816,198
	8 Inventories for sale or use	0	8 0
	9 Prepaid expenses and deferred charges	1,971,696	9 2,215,050
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 24,249,596	
	b Less accumulated depreciation	10b 11,101,998	10c 3,985,867 13,147,598
	11 Investments—publicly traded securities	26,727,943	11 29,038,424
	12 Investments—other securities See Part IV, line 11	0	12 0
	13 Investments—program-related See Part IV, line 11	1,435,733	13 1,400,393
	14 Intangible assets	0	14 0
	15 Other assets See Part IV, line 11	10,417,889	15 10,008,910
	16 Total assets. Add lines 1 through 15 (must equal line 34)	73,194,867	16 78,399,046
Liabilities	17 Accounts payable and accrued expenses	2,773,609	17 4,639,889
	18 Grants payable	0	18 0
	19 Deferred revenue	343,729	19 318,040
	20 Tax-exempt bond liabilities	0	20 0
	21 Escrow or custodial account liability Complete Part IV of Schedule D	0	21 0
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L	0	22 0
	23 Secured mortgages and notes payable to unrelated third parties	1,900,000	23 1,500,000
	24 Unsecured notes and loans payable to unrelated third parties	0	24 0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	1,326,666	25 1,366,678
	26 Total liabilities. Add lines 17 through 25	6,344,004	26 7,824,607
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
	27 Unrestricted net assets	31,638,335	27 40,980,413
	28 Temporarily restricted net assets	18,647,953	28 11,978,651
	29 Permanently restricted net assets	16,564,575	29 17,615,375
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.		
	30 Capital stock or trust principal, or current funds	30	
	31 Paid-in or capital surplus, or land, building or equipment fund	31	
	32 Retained earnings, endowment, accumulated income, or other funds	32	
	33 Total net assets or fund balances	66,850,863	33 70,574,439
	34 Total liabilities and net assets/fund balances	73,194,867	34 78,399,046

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	27,964,928
2	Total expenses (must equal Part IX, column (A), line 25)	2	26,668,834
3	Revenue less expenses Subtract line 2 from line 1	3	1,296,094
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	66,850,863
5	Net unrealized gains (losses) on investments	5	2,427,482
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	70,574,439

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII

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

Additional Data

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee			
Fran Belkin Director	5 0	X					0	0	0
Steve Cencula Director	1 0	X					0	0	0
Fred Clarke Director	2 0	X					0	0	0
Ron Copfer Director	1 0	X					0	0	0
Robin Davenport Director	1 0	X					0	0	0
Joe Dehner Director	1 0	X					0	0	0
Ruth Eppig Director	5 0	X					0	0	0
Marsha Everett Director	1 0	X					0	0	0
Meg Fulton-Mueller Director	1 0	X					0	0	0
Cynthia Prior-Gascoigne Director	1 0	X					0	0	0
Bob Glick Director	1 0	X					0	0	0
Victor Goldberg Director	1 0	X					0	0	0
Deba Gray Director	1 0	X					0	0	0
Matt Greene Director	1 0	X					0	0	0
Joe Hahn Director	1 0	X					0	0	0
Michelle Harris Director	2 0	X					0	0	0
Barbara Hawley Director	2 0	X					0	0	0
Sally Hollington Director	1 0	X					0	0	0
Don Insul Director	3 0	X					0	0	0
Jennifer Langer Director	1 0	X					0	0	0
Toby Devan Lewis Director	1 0	X					0	0	0
Yan Maschke Director	1 0	X					0	0	0
Rex Mason Director	1 0	X					0	0	0
Heather Moore Director	1 0	X					0	0	0
Warren Morris Director	1 0	X					0	0	0

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

Compensated Employees, and Independent Contractors										
(A) Name and Title		(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)				(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Or director	Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated employee	Former		
Laura Ospanik	Director	20		X				0	0	0
Rene Polin	Director	10		X				0	0	0
Barbara Richter	Director	20		X				0	0	0
John Schulze	Director	50		X				0	0	0
Michael Schwartz	Director	80		X				0	0	0
Phyllis Seltzer	Director	10		X				0	0	0
Rob Siewert	Director	30		X				0	0	0
Dan Simon	Director	10		X				0	0	0
Karen Skunta	Director	10		X				0	0	0
Carey Spencer	Director	10		X				0	0	0
John Spirk	Director	10		X				0	0	0
Janet Spreen	Director	20		X				0	0	0
Elizabeth Stueber	Director	10		X				0	0	0
Joy Sweeney	Director	10		X				0	0	0
Bill Valerian	Director	40		X				0	0	0
Piet van Dijk	Director	30		X				0	0	0
Jeff Weiss	Director	10		X				0	0	0
Kirk Zehnder	Director	10		X				0	0	0
Grafton Nunes	President & Director	400		X	X			249,452	0	87,840
Nancy McEntee	Director & Professor	400		X	X			58,834	0	3,287
Gretchen Goss	Director & Professor	400		X	X			65,062	0	9,972
Chris Whittey	VP Academic Affairs	400			X			158,577	0	17,482
R Michael Cole	Sr VP Inst Advancement	400			X			80,495	0	8,648
Mark Inglis	VP Marketing	400			X			125,041	0	14,658
Almut Zvosec	CFO/Treasurer	400			X			134,506	0	38,036

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated	Former				
Amy Raufman VP Inst Advancement	40 0			X			0	0	0
Robert Borden Dean Admission/Fin	40 0				X		121,734	0	20,356
Howard Weiner Dir Facilities	40 0				X		116,361	0	15,018

SCHEDULE A
(Form 990 or 990EZ)**Public Charity Status and Public Support**

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

2013**Open to Public
Inspection**Department of the
Treasury
Internal Revenue Service

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

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.**Name of the organization**

THE CLEVELAND INSTITUTE OF ART

Employer identification number

34-0714334

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

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

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

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

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

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

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

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

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

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

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

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

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

e a Type I b Type II c Type III - Functionally integrated d Type III - Non-functionally integrated

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

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

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

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

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

h Provide the following information about the supported organization(s)

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	7,640,746	9,344,598	9,252,720	10,013,406	6,006,622	42,258,092
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	7,640,746	9,344,598	9,252,720	10,013,406	6,006,622	42,258,092
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						5,988,471
6 Public support. Subtract line 5 from line 4						36,269,621

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	7,640,746	9,344,598	9,252,720	10,013,406	6,006,622	42,258,092
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	475,510	519,129	538,938	539,994	455,472	2,529,043
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	169,672	1,248,847	-196,732	414,165	118,465	1,754,417
11 Total support (Add lines 7 through 10)						46,541,552
12 Gross receipts from related activities, etc (see instructions)					12	89,644,518
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	77 929 %
15 Public support percentage for 2012 Schedule A, Part II, line 14	15	0 %
16a 33 1/3% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		►✓
b 33 1/3% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		►□
17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		►□
b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		►□
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		►□

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18
19a 33 1/3% support tests—2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ►	
b 33 1/3% support tests—2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ►	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►	

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

Return Reference

Explanation

SCHEDULE C
(Form 990 or 990-EZ)**Political Campaign and Lobbying Activities****2013****Open to Public
Inspection****For Organizations Exempt From Income Tax Under section 501(c) and section 527**

- Complete if the organization is described below. ► Attach to Form 990 or Form 990-EZ.
- See separate instructions. ► Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

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

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

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

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

If the organization answered "Yes" to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

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

Name of the organization THE CLEVELAND INSTITUTE OF ART	Employer identification number 34-0714334
------------------------------------------------------------	----------------------------------------------

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

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2 Political expenditures ► \$ _____
- 3 Volunteer hours _____

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

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

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ► \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt 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-

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)			
b Total lobbying expenditures to influence a legislative body (direct lobbying)		42,000	
c Total lobbying expenditures (add lines 1a and 1b)		42,000	
d Other exempt purpose expenditures		22,472,102	
e Total exempt purpose expenditures (add lines 1c and 1d)		22,514,102	
f Lobbying nontaxable amount Enter the amount from the following table in both columns		1,000,000	
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:		
Not over \$500,000	20% of the amount on line 1e		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
g Grassroots nontaxable amount (enter 25% of line 1f)		250,000	
h Subtract line 1g from line 1a If zero or less, enter -0-			
i Subtract line 1f from line 1c If zero or less, enter -0-			
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<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 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
2a Lobbying nontaxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
c Total lobbying expenditures	90,581	82,000	21,000	42,000	235,581
d Grassroots nontaxable amount	250,000	250,000	250,000	250,000	1,000,000
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000
f Grassroots lobbying expenditures					

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 to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

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

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

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

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

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

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-B, line 2, and Part II-B, line 1. Also, complete this part for any additional information

Return Reference	Explanation

Part IV Supplemental Information (continued)

Schedule D (Form 990) 2013

SCHEDULE D
(Form 990)**Supplemental Financial Statements**

OMB No 1545-0047

2013

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
 ► Attach to Form 990. ► See separate instructions. ► Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Open to Public InspectionDepartment 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? Yes No

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year	
a Total number of conservation easements	Held at the End of the Year
b Total acreage restricted by conservation easements	2a
c Number of conservation easements on a certified historic structure included in (a)	2b
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2c
	2d

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

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

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

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

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

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X ► \$ _____ 692,985

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

a 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 acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a <input type="checkbox"/> Public exhibition	d <input type="checkbox"/> Loan or exchange programs
b <input type="checkbox"/> Scholarly research	e <input checked="" type="checkbox"/> Other SEE PART XIV
c <input type="checkbox"/> 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 XIII

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

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

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

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

	Amount
1c	
1d	
1e	
1f	

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	17,566,238	16,747,836	18,791,460	16,692,088	16,133,162
b Contributions	203,366	361,113	40,394	71,870	55,032
c Net investment earnings, gains, and losses	986,603	2,665,208	-153,239	3,887,343	1,934,875
d Grants or scholarships	1,038,397	1,310,005	1,136,375	840,201	982,524
e Other expenditures for facilities and programs	2,025,000	897,914	794,404	1,019,640	448,457
g End of year balance	15,692,810	17,566,238	16,747,836	18,791,460	16,692,088

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

a Board designated or quasi-endowment ► 42.092 %

b Permanent endowment ► 45.366 %

c Temporarily restricted endowment ► 12.542 %

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

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

(i) unrelated organizations

(ii) related organizations

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

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

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

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

	Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		534,742			534,742
b Buildings		5,830,436	4,430,859		1,399,577
c Leasehold improvements					
d Equipment		8,298,918	6,671,139		1,627,779
e Other		9,585,500			9,585,500
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)					13,147,598

Part VII Investments—Other Securities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		

Part VIII Investments—Program Related. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c
See Form 990, Part X, line 13

Part IX Other Assets. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) INV IN MCCULLOUGH CTR HLDGS	6,167,122
(2) INV IN STUDIO WORKS CO	-1,054,282
(3) RECEIVABLE-MC CULL CTR HLDGS	4,268,652
(4) RECEIVABLE-STUDIO WORKS CO	399,020
(5) ART COLLECTION	692,985
(6) ALLOW-VALUATION&CARRYING COSTS	-464,587
Total. (Column (b) must equal Form 990, Part X, col (B) line 15.)	10,008,910

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	20,960,560
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	2,427,482
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	2,427,482
3	Subtract line 2e from line 1	3	18,533,078
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	105,630
b	Other (Describe in Part XIII)	4b	9,326,220
c	Add lines 4a and 4b	4c	9,431,850
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	27,964,928

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

1	Total expenses and losses per audited financial statements	1	17,236,984
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	17,236,984
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	105,630
b	Other (Describe in Part XIII)	4b	9,326,220
c	Add lines 4a and 4b	4c	9,431,850
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	26,668,834

Part XIII Supplemental Information

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

Return Reference	Explanation
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 ITS ENDOWMENT FUNDS TO FURTHER ITS EXEMPT EDUCATIONAL PURPOSES
FIN 48 (ASC 740) FOOTNOTE - PART X, LINE 2	INCOME TAXES - THE INSTITUTE IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(c)(3) OF THE INTERNAL REVENUE CODE, EXCEPT THAT IF THE INSTITUTE HAS ANY UNRELATED BUSINESS INCOME, SUCH INCOME WOULD BE TAXABLE. EFFECTIVE JULY 1, 2009, THE INSTITUTE ADOPTED THE NEW PROVISIONS OF ASC TOPIC 740, "ACCOUNTING FOR INCOME TAXES," WHICH CLARIFY THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES RECOGNIZED IN AN ENTITY'S FINANCIAL STATEMENTS. THE PROVISIONS PRESCRIBE CERTAIN CRITERIA FOR THE FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. THESE PROVISIONS ALSO PROVIDE GUIDANCE ON DEDUCTION, CLASSIFICATION, INTEREST AND PENALTIES, ACCOUNTING IN INTERIM PERIODS, DISCLOSURE AND TRANSITION INTEREST, IF ANY, WILL BE CLASSIFIED IN THE CONSOLIDATED FINANCIAL STATEMENTS AS A COMPONENT OF INTEREST EXPENSE AND STATUTORY PENALTIES. IF ANY, WILL BE CLASSIFIED AS A COMPONENT OF STATE AND LOCAL INCOME TAX EXPENSE. AS OF JUNE 30, 2014, THE INSTITUTE'S AND ITS SUBSIDIARIES' INCOME TAX RETURNS REMAIN SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE, AS WELL AS STATE TAXING AUTHORITIES, GENERALLY FOR THREE YEARS AFTER THEY WERE FILED.
OTHER CHANGES IN REVENUE - PART XI, 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 \$9,326,220
OTHER CHANGES IN EXPENSES - 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 \$9,326,220
USE OF ART COLLECTION ITEMS - PART III, LINE 3A	THE DONATED ART COLLECTION IS TEMPORARILY IN STORAGE. THE INSTITUTE WILL DISPLAY THE COLLECTION IN THE NEAR FUTURE.
DESCRIPTION OF ORGANIZATION'S COLLECTION - PART III, LINE 4	THE INSTITUTE RECEIVED A DONATION OF AN ART COLLECTION FROM A FORMER DEAN OF STUDENTS. THE COLLECTION ENCOMPASSES WELL OVER 200 PAINTINGS, PRINTS, SCULPTURAL OBJECTS, MASKS, AND OTHER WORKS OF ART, MAINLY FROM AFRICA. THE INSTITUTE WILL DISPLAY THE COLLECTION IN THE NEAR FUTURE. SOME PORTIONS OF THE COLLECTION WILL BE USED FOR ART HISTORY CLASSES.
ADDITIONAL INFORMATION REGARDING FIXED ASSETS - PART VI	OTHER ASSETS ON LINE 1E OF PART VI ARE CONSTRUCTION IN PROGRESS

Part XIII Supplemental Information (continued)

Return Reference	Explanation

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

OMB No 1545-0047

2013**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

►Complete if the organization answered "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
 ► Attach to Form 990 or Form 990-EZ.
 ► Information about Schedule E (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization
THE CLEVELAND INSTITUTE OF ART

Employer identification number

34-0714334

Part I

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

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?

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

	YES	NO
1	Yes	
2	Yes	
3	Yes	
4a	Yes	
4b	Yes	
4c	Yes	
4d	Yes	
5a		No
5b		No
5c		No
5d		No
5e		No
5f		No
5g		No
5h		No
6a	Yes	
6b		No
7	Yes	

4 Does the organization maintain the following?

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

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

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

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, use Part II

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

a Students' rights or privileges?

b Admissions policies?

c Employment of faculty or administrative staff?

d Scholarships or other financial assistance?

e Educational policies?

f Use of facilities?

g Athletic programs?

h Other extracurricular activities?

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

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

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

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

7 Does the organization certify that it has complied with the applicable requirements of sections 401 through 405 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, 6b, and 7, as applicable. Also complete this part to provide any other additional information (see instructions)

Return Reference	Explanation
PUBLICATION OF RACIALLY NONDISCRIMINATORY POLICY - PART I, LINE 3	THE INSTITUTE'S NONDISCRIMINATION POLICY IS INCLUDED IN PUBLICATIONS, INCLUDING COURSE CATALOGS, AND ADVERTISEMENTS
AID FROM A GOVERNMENTAL AGENCY - PART I, LINE 6A	THE CLEVELAND INSTITUTE OF ART RECEIVES STUDENT FINANCIAL ASSISTANCE FROM THE U.S. DEPARTMENT OF EDUCATION. THE PROGRAM CONSISTS OF THE FOLLOWING: FEDERAL PELL GRANT PROGRAM, FEDERAL SUPPLEMENTAL EDUCATION & OPPORTUNITY GRANT PROGRAM, FEDERAL WORK STUDY PROGRAM, AND FEDERAL PERKINS LOAN PROGRAM

Schedule I (Form 990)

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

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

► Attach to Form 990

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

**Open to Public
Inspection**

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

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

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) STUDENT FINANCIAL AID	547	9,326,220			

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

Return Reference	Explanation
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. THE INSTITUTE ALSO PROVIDES FUNDING FOR TRAVEL EXPENSES, WHICH HAS BEEN INCLUDED IN THE TOTAL ABOVE, FOR STUDENTS WHOSE PROJECT PROPOSALS HAVE BEEN APPROVED BY THE PRESIDENT

Schedule J
(Form 990)**Compensation Information**

OMB No 1545-0047

2013**Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceFor certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

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

► Attach to Form 990. ► See separate instructions.

► Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.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 checked="" type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

<input checked="" type="checkbox"/> Compensation committee	<input 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 with respect to the filing organization or a related organization**a** Receive a severance payment or change-of-control payment?**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?**c** Participate in, or receive payment from, an equity-based compensation arrangement?

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

Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of**a** The organization?**b** Any related organization?

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

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

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

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

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

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) Grafton Nunes President & Director	(i) 249,452 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(C) 11,153 0	(D) 76,687 0	(E) 337,292 0	(F) 0 0
(2) Chris Whittey VP Academic Affairs	(i) 158,577 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(C) 3,211 0	(D) 14,271 0	(E) 176,059 0	(F) 0 0
(3) Almut Zvosec CFO/Treasurer	(i) 134,506 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(C) 5,720 0	(D) 32,316 0	(E) 172,542 0	(F) 0 0

Part III Supplemental Information

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

Return Reference	Explanation
BENEFITS PROVIDED TO CERTAIN EMPLOYEES - PART I, LINE 1A	THE INSTITUTE PAYS FOR DUES TO A SOCIAL CLUB FOR ITS PRESIDENT, GRAFTON NUNES. MR. NUNES USES THE CLUB ENTIRELY FOR BUSINESS PURPOSES, AND ACCORDINGLY, HE DOES NOT REALIZE ANY TAXABLE INCOME FROM THE PAYMENTS
SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN - PART I, LINE 4B	THE INSTITUTE SPONSORS A SECTION 457(B) PLAN FOR CERTAIN EXECUTIVES. CONTRIBUTIONS TO THE PLAN ARE ENTIRELY MADE UP OF SALARY DEFERRALS FROM THE PARTICIPANTS. THERE IS NO EMPLOYER MATCH OR OTHER EMPLOYER CONTRIBUTION TO THIS PLAN. THERE WERE NO SALARY DEFERRALS TO THE PLAN THIS YEAR
INITIAL CONTRACT EXCEPTION INFORMATION - PART I, LINE 8	ALL COMPENSATION AND BENEFIT PAYMENTS TO GRAFTON NUNES, THE INSTITUTE'S PRESIDENT, WERE MADE IN ACCORDANCE WITH HIS FIRST EMPLOYMENT CONTRACT WITH THE INSTITUTE. THE CONTRACT WAS NEGOTIATED BY THE BOARD OF DIRECTORS, WHO WERE INDEPENDENT OF MR. NUNES, BEFORE HE JOINED THE INSTITUTE. IT IS THE INSTITUTE'S POSITION THAT THE PROVISIONS OF REGULATION SECTION 53.4958-4(a)(3), THE SO-CALLED "INITIAL CONTRACT EXCEPTION," APPLY TO THESE PAYMENTS OF COMPENSATION AND BENEFITS
ADDITIONAL INFORMATION REGARDING BENEFITS - PART II, COLUMN D	NONTAXABLE BENEFITS FOR GRAFTON NUNES, ALMUT ZVOSEC, AND NANCY STUART SHOWN ON SCHEDULE J, PART II, COLUMN D AND FORM 990, PART VII, COLUMN F INCLUDE \$62,500, \$31,250, AND \$15,500, RESPECTIVELY, FOR THE ESTIMATED BENEFIT VALUE OF TUITION SCHOLARSHIPS THROUGH THE TUITION EXCHANGE PROGRAM, A RECIPROCAL EDUCATIONAL SCHOLARSHIP PROGRAM BETWEEN MEMBER INSTITUTIONS, OF WHICH THE INSTITUTE IS A MEMBER

SCHEDULE M
(Form 990)

Noncash Contributions

OMB No 1545-0047

2013

Open to Public
InspectionDepartment 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.

►Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.Name of the organization
THE CLEVELAND INSTITUTE OF ART

Employer identification number

34-0714334

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	X		0	N/A
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	10	298,759	FMV
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 ► (INSTR EQUIP & SUPPLIES)	X	11	0	N/A
26 Other ► (_____)				
27 Other ► (_____)				
28 Other ► (_____)				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement		29	0	

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

Part 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	Explanation
USE OF THIRD PARTIES - PART I, LINE 32B	THE INSTITUTE UTILIZES THE SERVICES OF BROKERS TO SELL DONATED SECURITIES THE FEES CHARGED BY THE BROKERS ARE AT OR BELOW FAIR MARKET VALUE
RECORDING REVENUE FOR CERTAIN GIFTS - PART I, LINE 33	THE INSTITUTE DID NOT RECORD REVENUE FOR GIFTS OF BOOKS AND GIFT CERTIFICATES BECAUSE IT CONSIDERED THE AMOUNTS IMMATERIAL

Schedule M (Form 990) (2013)

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.**2013****Open to Public
Inspection**Name of the organization
THE CLEVELAND INSTITUTE OF ART**Employer identification number**

34-0714334

990 Schedule O, Supplemental Information

Return Reference	Explanation
REVIEW OF FORM 990 - FORM 990, PART VI, LINE 11B	
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 DIRECTORS, OFFICERS, AND CERTAIN OTHER EMPLOYEES TO BE COMPLETED. THE PRESIDENT 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 HAVE NO CONFLICT OF INTEREST WITH THE TRANSACTION.
COMPENSATION DETERMINATION - FORM 990, PART VI, LINE 15	THE PRESIDENT'S COMPENSATION IS DETERMINED BY THE COMPENSATION COMMITTEE OF THE BOARD. MEMBERS ARE INDEPENDENT OF THE PRESIDENT. THE COMPENSATION COMMITTEE USES COMPARABILITY DATA TO ENSURE REASONABLENESS OF COMPENSATION. THE SAME COMMITTEE ALSO REVIEWS COMPENSATION FOR VICE PRESIDENT POSITIONS AS PART OF THE BUDGETING PROCESS. THE EXECUTIVE COMMITTEE OF THE BOARD APPROVES THE COMPENSATION COMMITTEE'S RECOMMENDATIONS.
AVAILABILITY OF DOCUMENTS - FORM 990, PART VI, LINE 19	THE ORGANIZATION MAKES ITS CONFLICT OF INTEREST POLICY, GOVERNING DOCUMENTS, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.
2013 FORMS W-2 - FORM 990, PART I, LINE 5 & PART V, LINE 2A	THE TOTAL OF 512 OF FORMS W-2 ISSUED IN 2013 IS MADE UP OF THE FOLLOWING STUDENTS ON WORK - STUDY PROGRAMS 193, FACULTY AND ADMINISTRATIVE STAFF 219, PART-TIME EMPLOYEES 100.
DOCUMENT RETENTION POLICY - FORM 990, PART VI, LINE 14	THE INSTITUTE IS OPERATING ACCORDING TO DOCUMENT RETENTION AND DESTRUCTION GUIDELINES. A FORMAL WRITTEN POLICY IS BEING DEVELOPED AND WILL BE PRESENTED TO THE BOARD OF DIRECTORS FOR APPROVAL. WHEN COMPLETE, AS SUCH, WE ARE REQUIRED TO ANSWER THE QUESTION ON LINE 14 OF PART VI "NO" EVEN THOUGH DOCUMENT RETENTION AND DESTRUCTION PROCEDURES ARE BEING UTILIZED AT THE INSTITUTE.
DELEGATION OF AUTHORITY TO EXECUTIVE COMMITTEE - FORM 990, PART VI, LINE 1A	THE INSTITUTE'S CODE OF REGULATIONS GRANTS THE EXECUTIVE COMMITTEE THE FULL POWER TO ACT ON BEHALF OF THE BOARD BETWEEN MEETINGS OF THE FULL BOARD. THE EXECUTIVE COMMITTEE ALSO APPROVES THE RECOMMENDATIONS OF THE COMPENSATION COMMITTEE FOR THE COMPENSATION OF THE PRESIDENT.
ADDITIONAL INFORMATION REGARDING COMPENSATION - FORM 990, PART VII	AMY RAUFMAN JOINED THE INSTITUTE AS THE VICE PRESIDENT OF INSTITUTIONAL ADVANCEMENT IN JANUARY OF 2014. SHE IS SHOWN AS AN OFFICER IN PART VII OF FORM 990 WITH NO COMPENSATION BECAUSE, UNDER CURRENT IRS GUIDELINES, COMPENSATION MUST BE REPORTED USING FORMS W-2 AND OTHER INFORMATION FOR CALENDAR YEAR 2013. MS. RAUFMAN RECEIVED NO COMPENSATION FOR CALENDAR YEAR 2013 BECAUSE SHE WAS NOT YET AN EMPLOYEE OF THE INSTITUTE.

SCHEDULE R **(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2013

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization
THE CLEVELAND INSTITUTE OF ART

Employer identification number

34-071433

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

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

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

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.

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.

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

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

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

- a** Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

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

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

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.

Part VII Supplemental Information

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

Return Reference	Explanation
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Schedule R (Form 990) 2013