

Form **990-EZ**

**Short Form**

**Return of Organization Exempt From Income Tax**

OMB No 1545-0047

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

**2019**

**Open to Public Inspection**

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

▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

**A** For the 2019 calendar year, or tax year beginning **July 1**, 2019, and ending **June 30**, 20

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>Association for Continuing Education, Case Western Reserve University</b>	<b>D</b> Employer identification number <b>34-6539044</b>
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>10900 Euclid Ave. 153</b>	<b>E</b> Telephone number <b>216-368-2090</b>
City or town, state or province, country, and ZIP or foreign postal code <b>Cleveland, OH 44106</b>		<b>F</b> Group Exemption Number ▶

**G** Accounting Method  Cash  Accrual Other (specify) ▶

**I** Website: ▶ **acesite.org** **H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**J** Tax-exempt status (check only one) -  501(c)(3)  501(c)( ) (insert no)  4947(a)(1) or  527

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

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

SCANNED OCT 18 2021

Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received	1		18	Excess or (deficit) for the year (subtract line 17 from line 9)
2	Program service revenue including government fees and contracts	2		19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)
3	Membership dues and assessments	3		20	Other changes in net assets or fund balances (explain in Schedule O)
4	Investment income	4		21	Net assets or fund balances at end of year. Combine lines 18 through 20
5a	Gross amount from sale of assets other than inventory	5a			
5b	Less: cost or other basis and sales expenses	5b			
5c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c			
6	Gaming and fundraising events:				
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a			
6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b			
6c	Less: direct expenses from gaming and fundraising events	6c			
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d			
7a	Gross sales of inventory, less returns and allowances	7a			
7b	Less: cost of goods sold	7b			
7c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c			
8	Other revenue (describe in Schedule O)	8			
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9			
10	Grants and similar amounts paid (list in Schedule O)	10			
11	Benefits paid to or for members	11			
12	Salaries, other compensation, and employee benefits	12			
13	Professional fees and other payments to independent contractors	13			
14	Occupancy, rent, utilities, and maintenance	14			
15	Printing, publications, postage, and shipping	15			
16	Other expenses (describe in Schedule O)	16			
17	<b>Total expenses.</b> Add lines 10 through 16	17			
18	Excess or (deficit) for the year (subtract line 17 from line 9)	18			
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19			
20	Other changes in net assets or fund balances (explain in Schedule O)	20			
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21			

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**Part II Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	152,054	125,313
23 Land and buildings		
24 Other assets (describe in Schedule O)		
25 Total assets		
26 Total liabilities (describe in Schedule O)		
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	152,054	125,313

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? **adult education**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others)

28 <b>Sponsored in-person and virtual education through Off-Campus Studies program for approximately 150 person</b>		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	4,605
29 <b>ACE presented Lecture Day: The Silk Road for about 110 persons</b>		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	4,866
30 <b>ACE conducted tour of Cleveland Food Bank for 20 members</b>		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	297
31 Other program services (describe in Schedule O)		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 <b>Total program service expenses</b> (add lines 28a through 31a)	32	9,768

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
<b>Roberta Farrell</b> President	10	0	0	0
<b>Spencer Neth</b> Vice-President	5	0	0	0
<b>David Dawson</b> Treasurer	10	0	0	0
<b>Katherine Ganz</b> Member-at-Large (MAL)	2	0	0	0
<b>Patricia Ashton</b> Corresponding Secretary	2	0	0	0
<b>Nan Gisser</b> Recording Secretary	5	0	0	0
<b>Brian Amkraut</b> Ex-Officio	5	0	0	0
<b>Lorraine Nelson</b> Administrative Assistant	10	0	0	0
<b>Nancy Barlow</b> Member at Large (MAL)	5	0	0	0
<b>Mansue Besse</b> MAL	2	0	0	0
<b>Barbara Brennan</b> MAL	2	0	0	0
<b>Patricia Brownell</b> MAL	2	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .		✓
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions . . . . .		✓
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .		✓
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O . . . . .		✓
35b			
35c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .		✓
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <b>37a</b> 0		
b	Did the organization file Form 1120-POL for this year? . . . . .		✓
37b			
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .		✓
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved . . . . .		
38b			
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 . . . . .		
39a			
b	Gross receipts, included on line 9, for public use of club facilities . . . . .		
39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .		✓
40b			
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T . . . . .		✓
40e			
41	List the states with which a copy of this return is filed ▶ Ohio		
42a	The organization's books are in care of ▶ Greg Melzer Telephone no. ▶ 440-476-7251 Located at ▶ 19230 Saratoga Trail, Strongsville, OH ZIP + 4 ▶ 44136		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	Yes	No
42b			✓
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶		✓
42c			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input checked="" type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ 43		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		✓
44a			
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		✓
44b			
c	Did the organization receive any payments for indoor tanning services during the year? . . . . .		✓
44c			
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .		✓
44d			
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		
b	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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions . . . . .		✓
45b			

	Yes	No
<b>46</b> Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .	46	<input checked="" type="checkbox"/>

**Part VI Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
<b>47</b> 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 . . . . .	47	<input checked="" type="checkbox"/>
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	48	<input checked="" type="checkbox"/>
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	49a	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," was the related organization a section 527 organization? . . . . .	49b	<input type="checkbox"/>

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
none				

**f** Total number of other employees paid over \$100,000 . . . . . ▶ 0

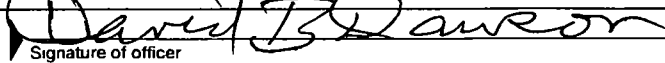
**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
none		

**d** Total number of other independent contractors each receiving over \$100,000 . . . . . ▶ 0

**52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A . . . . . ▶  Yes  No

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.

<b>Sign Here</b>	 Signature of officer	9/25/20 Date
	David B. Dawson, Treasurer Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no			

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

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No 1545-0047

**2019**

**Open to Public Inspection**

Name of the organization <b>Association for Continuing Education, Case Western Reserve University</b>	Employer identification number <b>346539044</b>
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10  An organization that normally receives: (1) more than 33 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.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	6518	7887	8222	8520	6738	37885
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	16444	23470	27043	42700	5836	115493
3 Gross receipts from activities that are not an unrelated trade or business under section 513	43672	40925	35350	34528	230	154705
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6 Total. Add lines 1 through 5	68634	72282	70615	85748	12804	310083
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
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	0	0	0	0	0	0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support. (Subtract line 7c from line 6.)						310083

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6	68634	72282	70615	85748	12804	310083
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	181	197	197	243	195	1013
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
c Add lines 10a and 10b	181	197	197	243	195	1013
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	0	0	0
13 Total support. (Add lines 9, 10c, 11, and 12.)	68815	72479	70812	85991	12999	311096
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

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

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	99 %
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	99 %

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

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	-1 %
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	-1 %

19a 33 1/3% support tests—2019. 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—2018. 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

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

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

**2019**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

**Open to Public  
Inspection**

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

Name of the organization

**Association for Continuing Education, Case Western Reserve University**

Employer identification number

**346539044**

**Part I, line 16 Other Expenses: Administration \$264; Book Sale \$263; Communications \$6540; Lecture Day \$5632; Membership \$301;**

**Off-Campus Studies \$57718; Office Support New Programs \$582; Shaw Festival \$1881.**

**Part IV: Veronica Dever-MAL-3/0/0/0; Joellen DeOreo-MAL-2/0/0/0; Barbara Green-MAL-2/0/0/0; Mary Jo Groppe-Parliamentarian-2/0/0/0;**

**Bunny Haffke-MAL-2/0/0/0; Ann Herbruck-MAL-2/0/0/0; Marjorie Kitchell-BDD co-chair-5/0/0/0; Jim Lane-MAL-2/0/0/0; Linda Macklin-**

**Membership-5/0/0/0; Kathy Manos-co-chair Lecture Day-5/0/0/0; Melissa Manos-MAL-2/0/0/0; Greg Melser-Asst. Treasurer-2/0/0/0;**

**Sandy Melser-co-chair Book Sale-2/0/0/0; Joanne Mortimer-Education Cmtee-5/0/0/0; Kathy O'Neal-MAL-2/0/0/0; Laurel Rowan-**

**Past President-3/0/0/0; Gretchen Smith-ML-2/0/0/0; Wanda Ullman-co-chair Book Sale 2/0/0/0; Diana Vargo-Newsletter-10/0/0/0.**

**Part V, line 35b: ACE did not have unrelated gross income.**