

PUBLIC DISCLOSURE COPY

Form **990**

**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)

**2021**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Open to Public Inspection

**A** For the **2021** calendar year, or tax year beginning JUL 1, 2021 and ending JUN 30, 2022

<b>B</b> Check if applicable:  Address change Name change Initial return Final return/terminated Amended return Application pending	<b>C</b> Name of organization <b>WESTERN UNIVERSITY OF HEALTH SCIENCES</b>  Doing business as  Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>309 E. SECOND STREET</b>  City or town, state or province, country, and ZIP or foreign postal code <b>POMONA, CA 91766-1854</b>	<b>D</b> Employer identification number  <b>95-3127273</b>
	<b>E</b> Telephone number <b>909-623-6116</b>	<b>G</b> Gross receipts \$ <b>666,713,795.</b>
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527	<b>F</b> Name and address of principal officer: <b>ROBIN FARIAS-EISNER</b> <b>SAME AS C ABOVE</b>	<b>H(a)</b> Is this a group return for subordinates? ..... Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? Yes No If "No," attach a list. See instructions
<b>J</b> Website: ▶ <b>WWW.WESTERNU.EDU</b>	<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other ▶	<b>L</b> Year of formation: <b>1977</b> <b>M</b> State of legal domicile: <b>CA</b>

**Part I Summary**

	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>TO PRODUCE, IN A HUMANISTIC TRADITION, HEALTH CARE PROFESSIONALS AND (CONT. ON SCH. O)</b>				
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.				
<b>Activities &amp; Governance</b>	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) .....	<b>3</b>		<b>15</b>	
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) .....	<b>4</b>		<b>15</b>	
	<b>5</b> Total number of individuals employed in calendar year 2021 (Part V, line 2a) .....	<b>5</b>		<b>1853</b>	
	<b>6</b> Total number of volunteers (estimate if necessary) .....	<b>6</b>		<b>1000</b>	
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 .....	<b>7a</b>		<b>121,596.</b>	
	<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 .....	<b>7b</b>		<b>7,220.</b>	
	<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	<b>Prior Year</b>		<b>Current Year</b>
<b>9</b> Program service revenue (Part VIII, line 2g) .....		11,944,496.		23,101,352.	
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....		208,183,474.		214,911,228.	
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....		3,643,698.		12,802,069.	
<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....		3,148,693.		2,802,327.	
		226,920,361.		253,616,976.	
<b>Expenses</b>		<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....	5,811,599.		6,197,818.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....	0.		0.	
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	138,467,810.		142,725,234.	
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....	0.		0.	
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>3,314,257.</b>				
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....	62,774,299.		73,916,387.	
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	207,053,708.		222,839,439.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 .....	19,866,653.		30,777,537.		
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16) .....	<b>Beginning of Current Year</b>		<b>End of Year</b>	
	<b>21</b> Total liabilities (Part X, line 26) .....	528,586,679.		538,844,634.	
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....	294,029,095.		286,874,319.	
		234,557,584.		251,970,315.	

**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.

<b>Sign Here</b>	▶ Signature of officer <b>JOSHUA MCFARLEN, CFO</b> Type or print name and title	Date
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>ERIN COUTURE</b>	Preparer's signature <i>Erin Couture</i>
	Firm's name ▶ <b>GRANT THORNTON LLP</b>	Date <b>4.5.23</b>
	Firm's address ▶ <b>75 STATE ST. 13TH FLOOR BOSTON, MA 02109</b>	Check if self-employed <input type="checkbox"/> PTIN <b>P01390592</b>
		Firm's EIN ▶ <b>36-6055558</b>
		Phone no. (617) <b>723-7900</b>

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO PRODUCE, IN A HUMANISTIC TRADITION, HEALTH CARE PROFESSIONALS AND BIOMEDICAL KNOWLEDGE THAT WILL ENHANCE AND EXTEND THE QUALITY OF LIFE IN OUR COMMUNITIES.

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 175,007,861. including grants of \$ 6,197,818. ) (Revenue \$ 200,703,396. ) WESTERN UNIVERSITY OF HEALTH SCIENCES IS ONE OF THE LARGEST GRADUATE UNIVERSITIES FOR THE HEALTH PROFESSIONS IN THE WESTERN UNITED STATES.

4b (Code: ) (Expenses \$ 4,165,695. including grants of \$ ) (Revenue \$ 15,574,727. ) WESTERNU HEALTH CLINICS WERE FOUNDED BY WESTERN UNIVERSITY OF HEALTH SCIENCES IN 2008 AS ACADEMIC MEDICAL CENTERS.

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

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

4e Total program service expenses 179,173,556.

**Part IV Checklist of Required Schedules**

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38 covering various organizational requirements.

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax filings, and organizational compliance.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included on line 1a, above, who are independent; 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?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 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?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 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 on Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe on 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; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 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 The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 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?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA, OR
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[X] Own website [ ] Another's website [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
JOSHUA MCFARLEN - 909-623-6116
309 EAST SECOND STREET, POMONA, CA 91766-1854

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DANIEL WILSON PROFESSOR/PRESIDENT EMERITUS	40.00 0.00					X		861,396.	0.	91,371.
(2) DEVENDRA AGRAWAL SR. VP FOR RESEARCH (THRU 02/2022)	40.00 0.00				X			609,060.	0.	36,682.
(3) DAVID BARON PROVOST/PROFESSOR (THRU 04/2022)	40.00 0.00			X				429,821.	0.	37,463.
(4) CLIVE HOUSTON-BROWN COO	40.00 0.00			X				407,699.	0.	42,611.
(5) PAULA CRONE INT. PROVOST & CAO (AS OF 04/2022)	40.00 0.00			X				416,815.	0.	32,685.
(6) DAVID CONNETT ACTING DEAN COMP	40.00 0.00				X			366,269.	0.	32,686.
(7) STEPHEN FRIEDRICHSEN DEAN COLLEGE OF DENTISTRY	40.00 0.00				X			363,280.	0.	31,775.
(8) JEFFREY ELO PROF/ADVANCED CLINICAL SERVICES	40.00 0.00					X		340,918.	0.	47,315.
(9) ROBERT WARREN CHIEF OF CLINICAL INTEGRATION	40.00 0.00					X		345,483.	0.	32,771.
(10) PHILIP NELSON DEAN VETERINARY MEDICINE	40.00 0.00				X			344,063.	0.	31,990.
(11) ANDREW PUMERANTZ PROF/DIR POPULATION HEALTH	40.00 0.00					X		339,608.	0.	27,060.
(12) ALISSA CRAFT ADVISOR RESEARCH DEVELOPMENT	40.00 0.00					X		336,789.	0.	19,635.
(13) DIANE ABRAHAM SR. VP FOR UNIVERSITY ADVANCEMENT	40.00 0.00				X			303,428.	0.	32,685.
(14) DANIEL ROBINSON DEAN PHARMACY/ PROF. (THRU 06/2021)	40.00 0.00						X	292,378.	0.	28,042.
(15) SUNIL PRABHU DEAN PHARMACY	40.00 0.00				X			270,071.	0.	34,235.
(16) KEVIN SHAW CFO/ ASST. TO PRES. (THRU 04/2021)	10.00 0.00						X	211,142.	0.	40,895.
(17) BRADLEY HENSON INT. SVP FOR RES. (AS OF 03/2022)	40.00 0.00				X			216,232.	0.	26,771.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JOSHUA MCFARLEN INT. CFO & TREASURER	40.00 0.00			X				203,613.	0.	21,654.
(19) ROBIN FARIAS-EISNER PRESIDENT (AS OF 03/2022)	40.00 0.00			X				0.	0.	0.
(20) RICHARD BOND MEMBER-AT-LARGE	1.00 0.00	X						0.	0.	0.
(21) LINDA CRANS MEMBER-AT-LARGE (THRU 12/2020)	1.00 0.00	X						0.	0.	0.
(22) JOHN FORBING MEMBER-AT-LARGE	1.00 0.00	X						0.	0.	0.
(23) DAVID SADAVA MEMBER-AT-LARGE (THRU 12/2020)	1.00 0.00	X						0.	0.	0.
(24) GENE BARDUSON MEMBER-AT-LARGE (THRU 12/2020)	1.00 0.00	X						0.	0.	0.
(25) TONY CHAN MEMBER-AT-LARGE	1.00 0.00	X						0.	0.	0.
(26) WEN CHANG MEMBER-AT-LARGE (THRU 06/2020)	1.00 0.00	X						0.	0.	0.
<b>1b Subtotal</b> .....								6,658,065.	0.	648,326.
<b>c Total from continuation sheets to Part VII, Section A</b> .....								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....								6,658,065.	0.	648,326.

**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 ▶ 397

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
GBC CONSTRUCTION, LLC 1925 NW 9TH STREET, CORVALLIS, OR 97330	CONSTRUCTION	7,757,890.
NHP/PMB, LP, 10350 ORMSBY PARK PLACE, SUITE 300, LOUISVILLE, KY 40223	LEASE MANAGEMENT	3,121,951.
SAMARITAN HEALTH SERVICES, INC. 801 N HARBOR BLVD, ANAHEIM, CA 92805	LEASE MANAGEMENT	2,324,278.
CDG BUILDERS, INC., 24 EXECUTIVE PARK SUITE 150, IRVINE, CA 92614	CONSTRUCTION	1,598,120.
COMPUTEK, 9580 COMMERCE CENTER DR., RANCHO CUCAMONGA, CA 91730	EQUIPMENT	1,106,916.

**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 ▶ 111

SEE PART VII, SECTION A CONTINUATION SHEETS



**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	11,561,439.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	11,539,913.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 371,245.				
	<b>h Total.</b> Add lines 1a-1f .....			23,101,352.			
<b>Program Service Revenue</b>	<b>2 a</b> TUITION REVENUE	<b>Business Code</b>					
		611710	200,703,396.	200,703,396.			
	<b>b</b> MEDICAL CLINIC REVENUE	621400	11,290,737.	11,290,737.			
	<b>c</b> BOOKSTORE REVENUE	621400	1,956,131.	1,956,131.			
	<b>d</b> STUDENT FEES	611710	960,964.	960,964.			
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....			214,911,228.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		6,097,512.			6,097,512.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real				
			(ii) Personal				
				1,124,445.			
	<b>b</b> Less: rental expenses ...	<b>6b</b>	0.				
	<b>c</b> Rental income or (loss)	<b>6c</b>	1,124,445.				
	<b>d</b> Net rental income or (loss) .....			1,124,445.		1,124,445.	
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	18,451,376.	1,350,000.		
			(ii) Other				
				11,868,415.	1,228,404.		
				6,582,961.	121,596.		
	<b>d</b> Net gain or (loss) .....			6,704,557.		121,596.	
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>					
<b>b</b> Less: direct expenses .....	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events .....							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
<b>b</b> Less: cost of goods sold .....	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>	<b>11 a</b> CONTINUING EDUCATION	<b>Business Code</b>					
		611710	640,314.	640,314.			
	<b>b</b> OUTSIDE REVENUE	058633	310,322.	310,322.			
	<b>c</b> OTHER EDUCATIONAL REV.	900099	105,272.	105,272.			
	<b>d</b> All other revenue .....	900099	621,974.	310,987.		310,987.	
<b>e Total.</b> Add lines 11a-11d .....			1,677,882.				
<b>12 Total revenue.</b> See instructions .....			253,616,976.	216,278,123.	121,596.	14,115,905.	

**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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>				
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....	6,197,818.	6,197,818.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	4,906,117.	2,753,593.	2,152,524.	
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....	99,345.	99,345.		
<b>7</b> Other salaries and wages .....	109,903,790.	92,726,789.	15,241,521.	1,935,480.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	7,353,264.	6,116,331.	1,113,078.	123,855.
<b>9</b> Other employee benefits .....	12,409,234.	10,321,807.	1,878,411.	209,016.
<b>10</b> Payroll taxes .....	8,053,484.	6,698,763.	1,219,072.	135,649.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	5,928,218.	137,004.	5,786,214.	5,000.
<b>c</b> Accounting .....	285,837.		285,837.	
<b>d</b> Lobbying .....	65,561.	21,960.	43,601.	
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....	446,632.		446,632.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	10,247,294.	6,760,434.	3,272,605.	214,255.
<b>12</b> Advertising and promotion .....	777,318.	408,625.	356,397.	12,296.
<b>13</b> Office expenses .....	1,966,599.	1,349,645.	552,195.	64,759.
<b>14</b> Information technology .....	4,016,827.	2,600,712.	1,332,317.	83,798.
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	12,760,304.	10,613,822.	1,931,553.	214,929.
<b>17</b> Travel .....	2,084,210.	1,658,870.	388,656.	36,684.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	1,041,852.	866,471.	158,610.	16,771.
<b>20</b> Interest .....	4,322,760.	3,548,966.	707,401.	66,393.
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	7,857,275.	6,548,651.	1,196,277.	112,347.
<b>23</b> Insurance .....	1,535,831.	371.	1,535,460.	
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> ROTATIONS EXPENSE	5,464,009.	5,464,009.	0.	0.
<b>b</b> MED/LAB/STDNT SUPPLIES	4,431,158.	4,117,554.	312,797.	807.
<b>c</b> REPAIRS AND MAINTENANCE	2,620,715.	2,209,540.	381,497.	29,678.
<b>d</b> COST OF GOODS SOLD	2,487,578.	2,487,578.	0.	0.
<b>e</b> All other expenses	5,576,409.	5,464,898.	58,971.	52,540.
<b>25</b> Total functional expenses. Add lines 1 through 24e	222,839,439.	179,173,556.	40,351,626.	3,314,257.
<b>26</b> 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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....		<b>1</b>	
	<b>2</b> Savings and temporary cash investments .....	6,105,005.	<b>2</b>	8,788,565.
	<b>3</b> Pledges and grants receivable, net .....	1,347,297.	<b>3</b>	326,399.
	<b>4</b> Accounts receivable, net .....	3,502,646.	<b>4</b>	7,594,724.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....	36,671,607.	<b>7</b>	41,490,644.
	<b>8</b> Inventories for sale or use .....	621,485.	<b>8</b>	848,802.
	<b>9</b> Prepaid expenses and deferred charges .....	3,658,129.	<b>9</b>	3,462,952.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	254,482,987.		
	<b>10a</b>			
	<b>b</b> Less: accumulated depreciation .....	115,830,623.	<b>10c</b>	138,652,364.
	<b>10b</b>			
	<b>11</b> Investments - publicly traded securities .....	130,427,801.	<b>11</b>	112,732,596.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	137,503,031.	<b>12</b>	151,477,264.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
<b>14</b> Intangible assets .....		<b>14</b>		
<b>15</b> Other assets. See Part IV, line 11 .....	74,540,247.	<b>15</b>	73,470,324.	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	528,586,679.	<b>16</b>	538,844,634.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	31,280,062.	<b>17</b>	34,952,337.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	26,847,851.	<b>19</b>	26,289,631.
	<b>20</b> Tax-exempt bond liabilities .....	89,875,785.	<b>20</b>	87,435,901.
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	146,025,397.	<b>25</b>	138,196,450.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	294,029,095.	<b>26</b>	286,874,319.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	211,980,013.	<b>27</b>	222,802,286.
	<b>28</b> Net assets with donor restrictions .....	22,577,571.	<b>28</b>	29,168,029.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	234,557,584.	<b>32</b>	251,970,315.
<b>33</b> Total liabilities and net assets/fund balances .....	528,586,679.	<b>33</b>	538,844,634.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	253,616,976.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	222,839,439.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	30,777,537.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	234,557,584.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-23,778,584.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	10,413,778.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	251,970,315.

**Part XII Financial Statements and Reporting**

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

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain on 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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? \_\_\_\_\_  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? \_\_\_\_\_  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 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? \_\_\_\_\_
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits \_\_\_\_\_

		Yes	No
<b>1</b>			
<b>2a</b>			X
<b>b</b>		X	
<b>c</b>		X	
<b>3a</b>		X	
<b>b</b>		X	

Form **990** (2021)



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

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 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); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2020 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2021. 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 - 2020. 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 - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; 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 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

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2021; Row 16: Public support percentage from 2020 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2021; Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17.

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here.

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

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? a A person who directly or indirectly controls... b A family member... c A 35% controlled entity...

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity... Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated...

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year... Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected... Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice...

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). a The organization satisfied the Activities Test... b The organization is the parent of each of its supported organizations... c The organization supported a governmental entity... Row 2: Activities Test. Answer lines 2a and 2b below. a Did substantially all of the organization's activities during the tax year directly further the exempt purposes... b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement... Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees... b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations?

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

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

Section A - Adjusted Net Income	(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3.	4	
5 Depreciation and depletion	5	
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7 Other expenses (see instructions)	7	
8 <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount	(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a Average monthly value of securities	1a	
b Average monthly cash balances	1b	
c Fair market value of other non-exempt-use assets	1c	
d <b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e <b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
2 Acquisition indebtedness applicable to non-exempt-use assets	2	
3 Subtract line 2 from line 1d.	3	
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6 Multiply line 5 by 0.035.	6	
7 Recoveries of prior-year distributions	7	
8 <b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount	(A) Prior Year	(B) Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	Current Year
2 Enter 0.85 of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year	5	
6 <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

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

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Multiple horizontal lines for supplemental information.

COPY - DO NOT FILE

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

WESTERN UNIVERSITY OF HEALTH SCIENCES

Employer identification number

95-3127273

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)( 3 ) (enter number) organization

[ ] 4947(a)(1) nonexempt charitable trust not treated as a private foundation

[ ] 527 political organization

Form 990-PF

[ ] 501(c)(3) exempt private foundation

[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation

[ ] 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year ... \$

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

Name of organization  WESTERN UNIVERSITY OF HEALTH SCIENCES	Employer identification number  95-3127273
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 4,974,778.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 2,510,001.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 1,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 1,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 297,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6		\$ 259,200.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  WESTERN UNIVERSITY OF HEALTH SCIENCES	Employer identification number  95-3127273
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	 <hr/> <hr/> <hr/>	\$ 260,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	 <hr/> <hr/> <hr/>	\$ 118,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	 <hr/> <hr/> <hr/>	\$ 97,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	 <hr/> <hr/> <hr/>	\$ 91,581.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	 <hr/> <hr/> <hr/>	\$ 90,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	 <hr/> <hr/> <hr/>	\$ 55,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  WESTERN UNIVERSITY OF HEALTH SCIENCES	Employer identification number  95-3127273
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	 <hr/> <hr/> <hr/>	\$ 51,070.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	 <hr/> <hr/> <hr/>	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	 <hr/> <hr/> <hr/>	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	 <hr/> <hr/> <hr/>	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	 <hr/> <hr/> <hr/>	\$ 49,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	 <hr/> <hr/> <hr/>	\$ 46,399.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  WESTERN UNIVERSITY OF HEALTH SCIENCES	Employer identification number  95-3127273
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19		\$ 42,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20		\$ 36,588.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21		\$ 33,795.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
22		\$ 29,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23		\$ 27,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24		\$ 26,876.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  WESTERN UNIVERSITY OF HEALTH SCIENCES	Employer identification number  95-3127273
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25		\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26		\$ 22,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27		\$ 21,043.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28		\$ 16,281.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
29		\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
30		\$ 17,400.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  WESTERN UNIVERSITY OF HEALTH SCIENCES	Employer identification number  95-3127273
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
31		\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
32		\$ 13,716.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
33		\$ 12,201.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
34		\$ 12,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
35		\$ 15,570.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
36		\$ 11,042.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  WESTERN UNIVERSITY OF HEALTH SCIENCES	Employer identification number  95-3127273
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
37		\$ 10,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
38		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
39		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
40		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
41		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
42		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  WESTERN UNIVERSITY OF HEALTH SCIENCES	Employer identification number  95-3127273
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
43		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
44		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
45		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
46		\$ 8,921.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
47		\$ 8,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
48		\$ 8,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  WESTERN UNIVERSITY OF HEALTH SCIENCES	Employer identification number  95-3127273
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
49		\$ 8,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
50		\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
51		\$ 7,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
52		\$ 7,128.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
53		\$ 6,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
54		\$ 6,350.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  WESTERN UNIVERSITY OF HEALTH SCIENCES	Employer identification number  95-3127273
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
55		\$ 6,025.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
56		\$ 5,620.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
57		\$ 5,577.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
58		\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
59		\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
60		\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  WESTERN UNIVERSITY OF HEALTH SCIENCES	Employer identification number  95-3127273
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
61	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
62	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
63	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
64	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
65	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
66	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  WESTERN UNIVERSITY OF HEALTH SCIENCES	Employer identification number  95-3127273
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
67	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
68	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  WESTERN UNIVERSITY OF HEALTH SCIENCES	Employer identification number  95-3127273
---	--

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
6	EQUIPMENT _____ _____ _____	\$ 259,200.	06/23/22
18	SUPPLIES _____ _____ _____	\$ 46,399.	06/24/22
21	HAND SANITIZER _____ _____ _____	\$ 33,795.	07/13/22
28	SUPPLIES _____ _____ _____	\$ 16,281.	06/17/22
35	SUPPLIES _____ _____ _____	\$ 15,570.	06/30/22
	_____ _____ _____	\$ _____	_____

Name of organization WESTERN UNIVERSITY OF HEALTH SCIENCES	Employer identification number 95-3127273
---	--

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C (Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

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

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

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

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

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

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

Table with 2 columns: Name of organization (WESTERN UNIVERSITY OF HEALTH SCIENCES) and Employer identification number (95-3127273)

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 campaign activity expenditures
3 Volunteer hours for political campaign activities

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?
4a Was a correction made?
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?
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments.

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

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

Schedule C (Form 990) 2021

LHA

132041 11-03-21

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

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

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grassroots lobbying) .....														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....														
<b>d</b> Other exempt purpose expenditures .....														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....														
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 65%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....														
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....														
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....														
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No												

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

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

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

Table with 3 columns: (a) Yes, (a) No, (b) Amount. Rows include questions about lobbying activities like volunteers, paid staff, media, mailings, etc.

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

Table with 3 columns: Question, Yes, No. Rows include questions about dues, lobbying expenditures, and carryover.

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."

Table with 3 columns: Question, Yes, No. Rows include questions about dues, lobbying expenditures, and taxable amount.

Part IV Supplemental Information

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

PART II-B, LINE 1I

THE UNIVERSITY PAID LOBBYING EXPENSES THROUGH MEMBERSHIP DUES OR SERVICES

PAID TO OUTSIDE ORGANIZATIONS. THE LOBBYING EXPENSES WERE USED TO EXPAND

OSTEOPATHIC AND/OR OTHER MEDICAL AWARENESS.

SCHEDULE D (Form 990)

Supplemental Financial Statements

2021

Open to Public Inspection

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

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

Department of the Treasury Internal Revenue Service

Name of the organization WESTERN UNIVERSITY OF HEALTH SCIENCES Employer identification number 95-3127273

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor property and grant fund usage.

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

Form with multiple sections: 1. Purpose(s) of conservation easements (checkboxes for public use, natural habitat, open space, historic area, historic structure). 2. Conservation contribution details (2a-2d table). 3-7. Monitoring and enforcement details. 8-9. Section 170(h)(4)(B) requirements and reporting.

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

Form with sections 1a-1b and 2. 1a: Reporting on revenue and assets for public exhibition. 1b: Reporting on revenue and assets for public exhibition. 2: Reporting on revenue and assets for financial gain.



**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other		
(A) CORPORATE AND GOVERNMENT BONDS	150,057,053.	END-OF-YEAR MARKET VALUE
(B) CERTIFICATE OF DEPOSITS	1,381,611.	END-OF-YEAR MARKET VALUE
(C) EQUITIES	38,600.	END-OF-YEAR MARKET VALUE
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	151,477,264.	

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) LEASE RIGHT-OF-USE ASSETS	70,666,055.
(2) NET CAMPUS NETWORK INSTALLATION	2,487,998.
(3) INSTITUTIONAL CASH SURRENDER VALUE	316,271.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	73,470,324.

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CAPITAL LEASE OBLIGATION	76,012,035.
(3) FEDERAL STUDENT LOAN FUNDS	46,838,330.
(4) BOND ISSUE SWAP LIABILITY	12,309,886.
(5) LIABILITY ON SPLIT-INTEREST AGREEMENT	1,870,410.
(6) DEPOSITS FOR AGENCY FUNDS	744,613.
(7) ACCRUED BOND INTEREST PAYABLE	421,176.
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	138,196,450.

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

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and descriptions.

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and descriptions.

Part XIII Supplemental Information.

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

PART III, LINE 4:

COLLECTIONS OF ART, HISTORICAL TREASURES, OR OTHER SIMILAR ASSETS WESTERNU

HAS RECEIVED DISNEY COLLECTIBLE ITEMS, WHICH ARE MAINTAINED AT ONE OF

THEIR CAMPUSES AS PUBLIC DISPLAY ITEMS.

PART V, LINE 4:

INTENDED USES OF ORGANIZATION'S ENDOWMENT FUNDS

THE INVESTMENT OBJECTIVES FOR THE MANAGEMENT OF ENDOWMENT ASSETS ARE TO

MANAGE CONTRIBUTIONS IN A MANNER THAT WILL MAXIMIZE THE BENEFIT INTENDED

BY THE DONOR, TO PRODUCE CURRENT INCOME TO SUPPORT THE PROGRAMS OF THE

UNIVERSITY, DONOR OBJECTIVES, AND TO ACHIEVE GROWTH OF BOTH PRINCIPAL

VALUE AND INCOME OVER TIME SUFFICIENT TO PRESERVE OR INCREASE THE

**Part XIII** Supplemental Information (continued)

PURCHASING POWER OF THE ASSETS, THUS PROTECTING THE ASSETS AGAINST  
INFLATION.

PART X, LINE 2:

FIN 48 (ASC 740) FOOTNOTE

THE UNIVERSITY IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3)

OF THE INTERNAL REVENUE CODE, THOUGH IT IS SUBJECT TO TAX ON INCOME

UNRELATED TO ITS EXEMPT PURPOSE, UNLESS THAT INCOME IS OTHERWISE EXCLUDED

BY THE CODE. THE UNIVERSITY HAS BEEN RECOGNIZED BY THE CALIFORNIA

FRANCHISE TAX BOARD AS A UNIVERSITY THAT IS EXEMPT FROM CALIFORNIA

FRANCHISE AND INCOME TAXES UNDER SECTION 23701(D) OF THE CALIFORNIA

REVENUE AND TAXATION CODE AND IS ALSO EXEMPT FROM OREGON INCOME TAXES

UNDER THE RELATED STATE PROVISIONS. THE UNIVERSITY HAS PROCESSES PRESENTLY

IN PLACE TO ENSURE THE MAINTENANCE OF ITS TAX-EXEMPT STATUS; TO IDENTIFY

AND REPORT UNRELATED INCOME; TO DETERMINE ITS FILING AND TAX OBLIGATIONS

IN JURISDICTIONS FOR WHICH IT HAS NEXUS; AND TO IDENTIFY AND EVALUATE

OTHER MATTERS THAT MAY BE CONSIDERED TAX POSITIONS. THE UNIVERSITY HAS

DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE

RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS.

THE UNIVERSITY FOLLOWS GUIDANCE THAT CLARIFIES THE ACCOUNTING FOR

UNCERTAINTY IN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX

RETURN, INCLUDING ISSUES RELATING TO FINANCIAL STATEMENT RECOGNITION AND

MEASUREMENT. THIS GUIDANCE PROVIDES THAT THE TAX EFFECTS FROM AN UNCERTAIN

TAX POSITION CAN ONLY BE RECOGNIZED IN THE FINANCIAL STATEMENTS IF THE

POSITION IS "MORE-LIKELY-THAN-NOT" TO BE SUSTAINED IF THE POSITION WERE TO

BE CHALLENGED BY A TAXING AUTHORITY. THE ASSESSMENT OF THE TAX POSITION IS

BASED SOLELY ON THE TECHNICAL MERITS OF THE POSITION, WITHOUT REGARD TO



**Schools**

**SCHEDULE E  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

▶ **Attach to Form 990 or Form 990-EZ.**

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

**2021**

**Open to Public  
Inspection**

Name of the organization <p style="text-align: center;">WESTERN UNIVERSITY OF HEALTH SCIENCES</p>	Employer identification number <p style="text-align: center;">95-3127273</p>
--	---

**Part I**

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

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

Schedule E (Form 990) 2021

**Part II**

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

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

THE UNIVERSITY RECEIVES STUDENT FINANCIAL AID FUNDS WHICH ARE PASSED  
 THROUGH TO THE STUDENT TO BE USED FOR TUITION AND OTHER QUALIFYING COSTS.

THE UNIVERSITY ALSO RECEIVES VARIOUS RESEARCH GRANTS FROM STATE AND  
 FEDERAL AGENCIES TO CONDUCT MEDICAL RESEARCH ACTIVITIES, WHICH ARE WITHIN  
 THE SCOPE OF THEIR EXEMPT PURPOSE.

SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

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

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

Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization WESTERN UNIVERSITY OF HEALTH SCIENCES Employer identification number 95-3127273

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? [X] Yes [ ] No

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

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

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section (if applicable), (d) Amount of cash grant, (e) Amount of noncash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of noncash assistance, (h) Purpose of grant or assistance.

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

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

Schedule I (Form 990) 2021

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIPS	470	4,885,294.	0.		
HEERF STUDENT GRANTS	3689	1,312,524.	0.		

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

PART I, LINE 2:

PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS

GRANTS ARE PUT INTO A SEPARATE AND UNIQUE FUND AND THE EXPENDITURES ARE

MONITORED AGAINST THE PROPOSAL AND AWARD. WESTERN UNIVERSITY MANAGES AN

EXTENSIVE FINANCIAL AID PROGRAM TO ENSURE THAT A HIGHLY QUALIFIED AND

DIVERSE POPULATION IS ABLE TO MATRICULATE AND CONTINUE TO GRADUATION. THE

ASSISTANCE PROGRAMS TAKE TWO MAJOR FORMS: MERIT SCHOLARSHIPS AND NEED-BASED

FINANCIAL AID. THE STUDENT FIRST APPLIES FOR ASSISTANCE, AND THEN BASED ON

THE GRANT CRITERIA (FINANCIAL AND ENROLLMENT), THE FINANCIAL AID DEPARTMENT

**Part IV Supplemental Information**

MONITORS THE AMOUNTS GIVEN BY THE GRANT. GRANT AND SCHOLARSHIP AWARD

COMMITTEES AWARD THE RECIPIENTS.

PART III:

AS PART OF THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT

(CARES ACT), THE UNICERSITY RECEIVED A FEDERAL GRANT AS PART OF THE

HIGHER EDUCATION EMERGENCY RELIEF FUND (HEERF). OF THAT AMOUNT,

\$1,312,524 WAS GRANTED TO 3,689 STUDENTS.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**COPY - DO NOT FILE  
Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees  
▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**  
▶ **Attach to Form 990.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Name of the organization

WESTERN UNIVERSITY OF HEALTH SCIENCES

Employer identification number

95-3127273

**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 on 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 checked="" 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 checked="" type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees                |
| <input type="checkbox"/> Discretionary spending account                       | <input checked="" type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

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

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

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

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

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- 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 section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

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

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 5a or 5b, describe in Part III.

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

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 6a or 6b, describe in Part III.

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

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

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

	Yes	No
<b>1b</b>	X	
<b>2</b>	X	
<b>4a</b>		X
<b>4b</b>	X	
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

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

Schedule J (Form 990) 2021

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DANIEL WILSON PROFESSOR/PRESIDENT EMERITUS	(i)	801,965.	0.	59,431.	71,750.	19,621.	952,767.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DEVENDRA AGRAWAL SR. VP FOR RESEARCH (THRU 02/2022)	(i)	602,975.	2,885.	3,200.	21,750.	14,932.	645,742.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) DAVID BARON PROVOST/PROFESSOR (THRU 04/2022)	(i)	426,621.	0.	3,200.	21,750.	15,713.	467,284.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) CLIVE HOUSTON-BROWN COO	(i)	406,174.	0.	1,525.	21,750.	20,861.	450,310.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) PAULA CRONE INT. PROVOST & CAO (AS OF 04/2022)	(i)	415,731.	0.	1,084.	21,750.	10,935.	449,500.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) DAVID CONNETT ACTING DEAN COMP	(i)	363,335.	0.	2,934.	21,750.	10,936.	398,955.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) STEPHEN FRIEDRICHSEN DEAN COLLEGE OF DENTISTRY	(i)	360,346.	0.	2,934.	21,750.	10,025.	395,055.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) JEFFREY ELO PROF/ADVANCED CLINICAL SERVICES	(i)	340,571.	0.	347.	21,750.	25,565.	388,233.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) ROBERT WARREN CHIEF OF CLINICAL INTEGRATION	(i)	345,105.	0.	378.	21,750.	11,021.	378,254.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) PHILIP NELSON DEAN VETERINARY MEDICINE	(i)	341,129.	0.	2,934.	21,750.	10,240.	376,053.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) ANDREW PUMERANTZ PROF/DIR POPULATION HEALTH	(i)	338,524.	0.	1,084.	21,750.	5,310.	366,668.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) ALISSA CRAFT ADVISOR RESEARCH DEVELOPMENT	(i)	327,209.	9,000.	580.	8,700.	10,935.	356,424.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(13) DIANE ABRAHAM SR. VP FOR UNIVERSITY ADVANCEMENT	(i)	301,765.	0.	1,663.	21,750.	10,935.	336,113.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(14) DANIEL ROBINSON DEAN PHARMACY/ PROF. (THRU 06/2021)	(i)	286,937.	0.	5,441.	21,636.	6,406.	320,420.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(15) SUNIL PRABHU DEAN PHARMACY	(i)	268,625.	0.	1,446.	20,858.	13,377.	304,306.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(16) KEVIN SHAW CFO/ ASST. TO PRES. (THRU 04/2021)	(i)	135,343.	0.	75,799.	15,804.	25,091.	252,037.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.

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

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

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

(A) Name and Title	(i)	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(17) BRADLEY HENSON INT. SVP FOR RES. (AS OF 03/2022)	(i)	213,940.	2,000.	292.	16,566.	10,205.	243,003.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(18) JOSHUA MCFARLEN INT. CFO & TREASURER	(i)	203,466.	0.	147.	3,180.	18,474.	225,267.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**Part III** Supplemental Information

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

PART I, LINE 1A:

QUESTIONS REGARDING COMPENSATION

TAX INDEMNIFICATION AND GROSS-UP PAYMENTS: DANIEL WILSON RECEIVED A TAX

GROSS-UP PAYMENT FOR AN AUTO LEASE, WHICH ARE INCLUDED IN COMPENSATION

REPORTED ON SCHEDULE J, PART II, COLUMN (B)(III).

HOUSING ALLOWANCE

A BOARD APPROVED HOUSING ALLOWANCE WAS PAID AS A TAXABLE BENEFIT TO THE

PRESIDENT EMERITUS, WHICH IS INCLUDED IN COMPENSATION REPORTED ON SCHEDULE

J, PART II, COLUMN(B)(III).

DISCLOSURE FOR PERSONAL SERVICES

CERTAIN LEGAL SERVICES WERE PAID FOR THE PRESIDENT EMERTIUS AND INCLUDED IN

SCHEDULE J, PART I, (B)(III).

PART I, LINE 4B:

THE PRESIDENT EMERTIUS PARTICIPATED IN A DEFERRED COMPENSATION ARRANGEMENT.

AMOUNTS CREDITED UNDER THE PLAN ARE INCLUDE IN SCHEDULE J, PART I, COLUMN

(C).

**SCHEDULE K  
(Form 990)**  
Department of the Treasury  
Internal Revenue Service

**Supplemental Information on Tax-Exempt Bonds**

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

OMB No. 1545-0047

**2021**  
**Open to Public Inspection**

Name of the organization <p style="text-align: center;">WESTERN UNIVERSITY OF HEALTH SCIENCES</p>	Employer identification number <p style="text-align: center;">95-3127273</p>
--	---

<b>Part I Bond Issues</b>											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A CA STATEWIDE COMMUNITIES DEVELOPMENT AUTHORITY	68-0164610	13080SXD1	10/17/07	104,900,000.	SEE PART VI		X		X		X
B											
C											
D											

<b>Part II Proceeds</b>										
	A		B		C		D			
1 Amount of bonds retired .....										
2 Amount of bonds legally defeased .....										
3 Total proceeds of issue .....	105,350,895.									
4 Gross proceeds in reserve funds .....										
5 Capitalized interest from proceeds .....	3,904,806.									
6 Proceeds in refunding escrows .....										
7 Issuance costs from proceeds .....	1,914,207.									
8 Credit enhancement from proceeds .....	1,648,135.									
9 Working capital expenditures from proceeds .....										
10 Capital expenditures from proceeds .....	69,450,895.									
11 Other spent proceeds .....	28,432,852.									
12 Other unspent proceeds .....										
13 Year of substantial completion .....	2009									
	Yes	No	Yes	No	Yes	No	Yes	No		
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)? .....	X									
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)? .....	X									
16 Has the final allocation of proceeds been made? .....	X									
17 Does the organization maintain adequate books and records to support the final allocation of proceeds? .....	X									

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

Schedule K (Form 990) 2021

<b>Part III Private Business Use</b>								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? .....		X						
<b>2</b> Are there any lease arrangements that may result in private business use of bond-financed property? .....		X						
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? .....	X							
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X							
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? .....		X						
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? ...								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government .....		.00	%		%		%	
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government .....			%		%		%	
<b>6</b> Total of lines 4 and 5 .....		.00	%		%		%	
<b>7</b> Does the bond issue meet the private security or payment test? .....		X						
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of .....			%		%		%	
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? .....								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? .....	X							

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

<b>Part IV Arbitrage (continued)</b>								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue? .....	X							
<b>b</b> Name of provider .....	WELLS FARGO BANK							
<b>c</b> Term of hedge .....	30.6000000							
<b>d</b> Was the hedge superintegrated? .....	X							
<b>e</b> Was the hedge terminated? .....		X						
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)? .....		X						
<b>b</b> Name of provider .....								
<b>c</b> Term of GIC .....								
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? .....								
<b>6</b> Were any gross proceeds invested beyond an available temporary period? .....		X						
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148? .....		X						

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

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

PART 1, LINE 1:  
 THE PROCEEDS FROM THE BONDS ISSUED ON 10/17/2007 WERE USED BY THE UNIVERSITY FOR THE PURPOSES OF FINANCING THE ACQUISITION, CONSTRUCTIONS, IMPROVEMENT, EXPANSION AND EQUIPPING OF VARIOUS EDUCATIONAL FACILITIES, DEFEASANCE OF CERTAIN OUTSTANDING TAX EXEMPT BONDS AND PAYING COSTS IN CONNECTION WITH THE ISSUANCE OF THE BONDS. THE DATES IN WHICH THE REFUNDED BONDS WERE ISSUED ARE: 04/01/1995 (1995 SERIES A); 05/01/1998 (1998 SERIES A); 06/08/2000 (2000 SERIES B): AND 10/30/2002 (SERIES 2002).

PART I, COLUMN E:  
 THE DIFFERENCE IN THE ISSUE PRICE REPORTED IN PART I, COLUMN E AND TOTAL PROCEEDS IN PART II, LINE 3 RELATES TO INVESTMENT EARNINGS ON NET PROCEEDS.

PART IV, LINE 2C:  
 THE REBATE COMPUTATION WAS LAST PERFORMED IN APRIL 2020.

SCHEDULE L (Form 990)

Transactions With Interested Persons

OMB No. 1545-0047

2021

Open To Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury Internal Revenue Service

Name of the organization: WESTERN UNIVERSITY OF HEALTH SCIENCES; Employer identification number: 95-3127273

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

Table with 4 main columns: (a) Name of disqualified person, (b) Relationship between disqualified person and organization, (c) Description of transaction, (d) Corrected? (Yes/No)

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

Table with 9 main columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the organization? (To/From), (e) Original principal amount, (f) Balance due, (g) In default? (Yes/No), (h) Approved by board or committee? (Yes/No), (i) Written agreement? (Yes/No)

Total \$

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of assistance, (d) Type of assistance, (e) Purpose of assistance

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
ALEXANDER P AVERSANO	SPOUSE TO PAULA CRO	99,345.	EMPLOYEE CO		X

**Part V Supplemental Information.**

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: ALEXANDER P AVERSANO

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

SPOUSE TO PAULA CRONE

(C) AMOUNT OF TRANSACTION \$ 99,345.

(D) DESCRIPTION OF TRANSACTION: EMPLOYEE COMPENSATION

(E) SHARING OF ORGANIZATION REVENUES? = NO

SCHEDULE L, PART IV

THE EMPLOYMENT CONTRACT BETWEEN WESTERN UNIVERSITY AND THE INDIVIDUAL

IS INDEPENDENT OF THEIR FAMILY RELATIONSHIP WITH THE INTERESTED PERSONS

OF WESTERN UNIVERSITY. ALL TRANSACTIONS ARE DEEMED ARM'S LENGTH.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2021**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

Name of the organization: **WESTERN UNIVERSITY OF HEALTH SCIENCES** Employer identification number: **95-3127273**

**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				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (EQUIPMENT)	X	1	259,200.	FMV
26 Other (PET FOOD/SUPP)	X	3	112,045.	FMV
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 V, Donee Acknowledgement: **29**

	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 isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't 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.

SCHEDULE M, LINE 33:

ITEMS OF A DE-MINIMUS OF LESS THAN \$10,000, SUCH AS GIFT BASKETS, DOOR

PRIZE AWARDS, AND AUCTION ITEMS, ARE NOT REPORTED AS REVENUE.

SCHEDULE O  
(Form 990)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization

WESTERN UNIVERSITY OF HEALTH SCIENCES

Employer identification number

95-3127273

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

BIOMEDICAL KNOWLEDGE THAT WILL ENHANCE AND EXTEND THE QUALITY OF LIFE  
IN OUR COMMUNITIES.

FORM 990, PART VI, SECTION A, LINE 1A:

THE EXECUTIVE COMMITTEE SHALL CONSIST OF THE CHAIR OF THE BOARD AND SUCH  
OTHER MEMBERS OF THE BOARD AS MAY BE SELECTED AT THE ANNUAL MEETING.

BETWEEN MEETINGS OF THE BOARD, THE EXECUTIVE COMMITTEE SHALL EXERCISE THE  
FULL AUTHORITY OF THE BOARD, EXCEPT THAT IT SHALL NOT HAVE THE AUTHORITY TO  
DO ANY OF THE FOLLOWING:

(A) FILL VACANCIES ON THE BOARD OF TRUSTEES OR ON ANY COMMITTEE OF THE  
BOARD;

(B) FIX COMPENSATION OF THE TRUSTEES FOR SERVING ON THE BOARD OR ON ANY  
COMMITTEE OF THE BOARD;

(C) AMEND OR REPEAL BYLAWS OR ADOPT NEW BYLAWS;

(D) AMEND OR REPEAL ANY RESOLUTION OF THE BOARD OF TRUSTEES WHICH BY ITS  
EXPRESS TERMS IS NOT AMENDABLE OR REPEALABLE;

(E) APPOINT ANY OTHER COMMITTEES OF THE BOARD OR THE MEMBERS OF THOSE  
COMMITTEES;

(F) APPROVE ANY TRANSACTION IN WHICH THE UNIVERSITY IS A PARTY AND ONE OR  
MORE TRUSTEES HAVE A MATERIAL FINANCIAL INTEREST; BETWEEN THE UNIVERSITY  
AND ONE OR MORE OF ITS TRUSTEES; OR BETWEEN THE UNIVERSITY OR ANY PERSON IN  
WHICH ONE OR MORE OF ITS TRUSTEES HAVE A MATERIAL FINANCIAL INTEREST.

IN ADDITION, THE EXECUTIVE COMMITTEE SHALL HAVE THE PRIMARY RESPONSIBILITY

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

Schedule O (Form 990) 2021

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FOR IDENTIFYING, RECRUITING AND VETTING POTENTIAL CANDIDATES TO SERVE ON THE BOARD OF TRUSTEES. NOMINATIONS AND OTHER RECOMMENDATIONS MADE BY THE EXECUTIVE COMMITTEE RELATING TO NEW BOARD MEMBERS SHALL BE REFERRED TO THE BOARD OF TRUSTEES FOR ITS CONSIDERATION.

FORM 990, PART VI, SECTION B, LINE 11B:  
 THE UNIVERSITY'S PROCESS INVOLVING THE DISTRIBUTION AND REVIEW OF THE FORM 990 IS AS FOLLOWS: THE BOARD OF TRUSTEES APPROVED FOR THE AUDIT COMMITTEE TO REVIEW AND APPROVE THE FORM 990 THROUGH A TELECONFERENCE THIS YEAR. THE FINAL COMPLETE FORM 990 IS DISTRIBUTED TO THE UNIVERSITY'S AUDIT COMMITTEE OF THE BOARD PRIOR TO ITS FILING WITH THE INTERNAL REVENUE SERVICE. A FULL REVIEW OF THE ENTIRE FORM 990 IS REVIEWED AND DISCUSSED WITH EACH BOARD OF TRUSTEE MEMBER THAT SERVES ON THE FULL BOARD OF TRUSTEE APPOINTED AUDIT COMMITTEE OF THE BOARD. AFTER FULL REVIEW AND DISCUSSION OF INFORMATION REFLECTED IN THE FORM 990, THE COMMITTEE ACCEPTS THE DOCUMENT AND APPROVES ITS FILING TO THE INTERNAL REVENUE SERVICE. THE FORM 990 IS THEN SIGNED BY THE UNIVERSITY'S CHIEF FINANCIAL OFFICER AND ELECTRONICALLY FILED WITH THE INTERNAL REVENUE SERVICE. WHILE THE JUNE 30, 2022 FORM 990 WAS REVIEWED AND ACCEPTED BY THE AUDIT COMMITTEE OF THE BOARD PRIOR TO THE FILING WITH THE INTERNAL REVENUE SERVICE, COPIES OF THE FINAL JUNE 30, 2022 FORM 990 ARE PROVIDED TO THE FULL BOARD OF TRUSTEES AS WELL AS THE AUDIT COMMITTEE PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:  
 THE UNIVERSITY MONITORS AND ENFORCES ITS CONFLICT OF INTEREST POLICY ON A CONTINUOUS BASIS THAT INVOLVES CONSIDERATION OF ALL POTENTIAL INTERESTED PERSONS.

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A COMPREHENSIVE REVIEW AND DISCUSSION OF THE ADOPTED POLICY IS HELD ANNUALLY WITH ALL UNIVERSITY BOARD OF TRUSTEE MEMBERS. AT THIS MEETING, THE UNIVERSITY'S LEGAL COUNSEL REVIEWS IN DETAIL THE CURRENT POLICY TO ASSURE UNDERSTANDING AND COMPLIANCE WITH THE DISCLOSURE PROCESS. BOARD MEMBERS ARE REQUIRED TO SUBMIT NECESSARY DISCLOSURE FORMS INDICATING WHETHER A CONFLICT EXISTS, AND IF YES, ALL RELATED DETAILS INVOLVING THE POTENTIAL CONFLICT. AN INDEPENDENT REVIEW OF THE DISCLOSURE FORMS IS PERFORMED BY THE UNIVERSITY'S LEGAL COUNSEL, AND IF NECESSARY, FOLLOW UP REQUESTS FOR ADDITIONAL INFORMATION IS MADE. THROUGHOUT THE YEAR, AT BOARD OF TRUSTEE MEETINGS, THE UNIVERSITY'S LEGAL COUNSEL MONITORS COMPLIANCE BY REFERENCING THE CONFLICT OF INTEREST POLICY AND COMMUNICATES REQUIRED STEPS TO BE TAKEN IN THE EVENT OF A POTENTIAL CONFLICT OF INTEREST THAT MAY ARISE AT ANY TIME. THIS PROCESS INCLUDES THE UNIVERSITY'S OFFICERS AS WELL.

FOR KEY EMPLOYEES, MEETINGS ARE HELD AT THE DEAN'S COUNCIL AND OPERATIONS GROUP LEVEL THAT DISCUSS THE DETAILS OF THE CONFLICT OF INTEREST POLICY (IF ANY) AND THE NECESSARY STEPS TO BE TAKEN TO DISCLOSE AND REPORT ANY POTENTIAL CONFLICTS. FOR POTENTIAL TRANSACTIONS, AGREEMENTS, AND AFFILIATIONS, ETC. THAT MAY INVOLVE ANY UNIVERSITY EMPLOYEE, A THOROUGH REVIEW IS CONDUCTED BY UNIVERSITY'S LEGAL COUNSEL AND OTHER MEMBERS OF EXECUTIVE MANAGEMENT. IN THE EVENT OF ANY POTENTIAL CONFLICT OF INTEREST EXPOSURE, REQUIRED INFORMATION IS REQUESTED AND REVIEWED ON AN INDEPENDENT BASIS. THE INTERESTED PERSON IS EXCUSED FROM PARTICIPATING IN ANY DISCUSSION OR DECISIONS THAT INVOLVE THE OUTCOME OF ANY RELATED TRANSACTIONS. IN ADDITION, DURING THE EMPLOYEE ORIENTATION PROCESS, THE UNIVERSITY REQUIRES ALL NEW EMPLOYEES TO REVIEW THE CONFLICT OF INTEREST POLICY AND COMPLETE A CONFLICT OF INTEREST DISCLOSURE FORM. IF ANY POTENTIAL CONFLICTS OF INTERESTS ARE DISCLOSED, A COMPLETE REVIEW OF

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INFORMATION IS COMPLETED BY UNIVERSITY'S LEGAL COUNSEL TO DETERMINE THE NATURE, IF ANY, OF POTENTIAL FINANCIAL INTERESTS.

IF ANY CONFLICT OF INTEREST IS DISCLOSED, THEN DOCUMENTATION IS PREPARED OUTLINING THE NATURE OF THE CONFLICT, DISCUSSIONS ARE HELD WITH THOSE INVOLVED IN THE CONFLICT, STEPS TAKEN TO REMOVE ACTIVITIES CAUSING THE CONFLICT, AND THERE IS FUTURE FOLLOW UP AND MONITORING OF THE POTENTIAL CONFLICT ACTIVITY.

FORM 990, PART VI, SECTION B, LINE 15:  
 THE ANNUAL DETERMINATION AND APPROVAL OF THE COMPENSATION FOR THE PRESIDENT OF THE UNIVERSITY IS MADE BY THE EXECUTIVE COMPENSATION COMMITTEE OF THE BOARD AND THE FULL BOARD OF TRUSTEES. THE UNIVERSITY'S OFFICERS' COMPENSATION IS DETERMINED BY THE PRESIDENT AND APPROVED BY THE EXECUTIVE COMPENSATION COMMITTEE OF THE BOARD AND FULL BOARD OF TRUSTEES. THE KEY EMPLOYEES' COMPENSATION LEVELS ARE DETERMINED BY THEIR RESPECTIVE SUPERVISORS AND APPROVED BY THE EXECUTIVE COMPENSATION COMMITTEE OF THE BOARD. ALTHOUGH THE UNIVERSITY'S BOARD OF TRUSTEES HAS GIVEN FULL AUTHORITY TO THE EXECUTIVE COMPENSATION COMMITTEE OF THE BOARD TO APPROVE KEY EMPLOYEE COMPENSATION, A FULL REVIEW OF THESE COMPENSATION LEVELS IS CONDUCTED ANNUALLY PRIOR TO THE EMPLOYEE'S RECEIPT OF APPROVED COMPENSATION. ON AN ANNUAL BASIS, THE EXECUTIVE COMPENSATION COMMITTEE OF THE BOARD CONDUCTS A MEETING TO REVIEW PROPOSED COMPENSATION LEVELS FOR THE UNIVERSITY'S PRESIDENT, OFFICERS, AND KEY EMPLOYEES. THIS PROCESS INCLUDES THE HIRING OF AN INDEPENDENT CONSULTANT THAT HAS A COMPREHENSIVE UNDERSTANDING AND ABILITY TO ASSESS REASONABLE COMPENSATION LEVELS FOR HIGHLY COMPENSATED EMPLOYEES IN THE HIGHER EDUCATION INDUSTRY. THE INDEPENDENT CONSULTANT ADVISES THE COMMITTEE ON ISSUES SUCH AS ECONOMIC

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CONDITIONS, COMPARABLE SALARIES, CHARACTER AND CONDITION OF THE UNIVERSITY,  
 EMPLOYEES' ROLE IN THE UNIVERSITY, PREVAILING RATES OF COMPENSATION FOR  
 COMPARABLE POSITIONS IN COMPARABLE ORGANIZATIONS, ETC. THE INDEPENDENT  
 REPORT DISCLOSES WHAT IS CONSIDERED REASONABLE COMPENSATION AND MAXIMUM  
 ALLOWABLE COMPENSATION. THE COMMITTEE ALSO REVIEWS INTERNALLY PREPARED  
 EMPLOYEE PERFORMANCE AND QUALIFICATION EVALUATIONS TO ASSESS VALUE AND  
 BENEFIT TO THE UNIVERSITY. AFTER A THOROUGH REVIEW AND DISCUSSION OF ALL  
 TYPES OF COMPENSATION AND BENEFITS BEING PROPOSED FOR ALL OFFICERS AND KEY  
 EMPLOYEES, THE COMMITTEE DETERMINES THE REASONABLENESS OF COMPENSATION  
 LEVELS. ONCE IT IS ASSURED THAT THE COMMITTEE IS COMPOSED ENTIRELY OF  
 INDIVIDUALS WHO DO NOT HAVE A CONFLICT OF INTEREST AND ARE UNRELATED TO THE  
 SUBJECT EMPLOYEES, AND INFORMATION SUPPORTING THE COMPENSATION DATA IS  
 INDEPENDENT AND APPROPRIATE, THE COMMITTEE FORMALLY APPROVES AND DOCUMENTS  
 ITS DETERMINATION OF THE COMPENSATION AMOUNTS. DOCUMENTATION OF THIS  
 COMMITTEE PROCESS INCLUDES THE TERMS OF THE TRANSACTION THAT WAS APPROVED  
 AND THE DATE APPROVED. IT ALSO DISCLOSES COMMITTEE MEMBERS PRESENT, AS  
 WELL AS ACTIONS TAKEN BY ANYONE ON THE COMMITTEE IN THE EVENT OF A CONFLICT  
 OF INTEREST. THE INFORMATION AND DECISIONS MADE BY THE COMMITTEE ARE THEN  
 FORWARDED TO THE FULL BOARD OF TRUSTEES FOR ACCEPTANCE AND APPROVAL, AS  
 CONSIDERED NECESSARY.

FORM 990, PART VI, SECTION C, LINE 19:  
 THE CONFLICT OF INTEREST POLICY, FORM 990, AND FINANCIAL STATEMENTS ARE  
 POSTED ON THE WEBSITE AND ARE MADE WIDELY AVAILABLE TO THE PUBLIC. THE  
 SCHOOL'S GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:  
 DIFFERENTIAL IN VALUE OF SWAP CONTRACT 11,811,128.

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CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS	-742,028.
SUBSIDIARY ACTIVITY	-652,648.
OTHER	-2,674.
TOTAL TO FORM 990, PART XI, LINE 9	10,413,778.

COVID-19 DISCLOSURE:

THE COVID-19 PANDEMIC CONTINUED TO HAVE AN EFFECT ON MANY INDUSTRIES FOR THE DURATION OF THE FISCAL YEAR ENDED JUNE 30, 2022, INCLUDING THE HIGHER EDUCATION INDUSTRY. WESTERN UNIVERSITY OF HEALTH SCIENCES CAMPUSES IN BOTH CALIFORNIA AND OREGON HAVE RETURNED TO IN PERSON CLASSES. CAMPUSES AND ASSOCIATED FACILITIES HAVE UNDERGONE A VERY MEASURED AND CAREFUL LONG-TERM PLANNING PROCESS FOR RE-OPENING BASED ON STATE, COUNTY, AND CITY GUIDELINES. THE CONSOLIDATED FINANCIAL STATEMENTS ENDING JUNE 30, 2022, ACCURATELY REFLECT THE FINANCIAL IMPACT OF THE PANDEMIC. THE DURATION AND IMPACT OF THE COVID-19 PANDEMIC REMAINS UNCLEAR AT THIS TIME. IT IS NOT POSSIBLE TO RELIABLY ESTIMATE THE DURATION AND SEVERITY OF THESE CONSEQUENCES, AS WELL AS THEIR IMPACT ON THE FINANCIAL POSITION AND RESULTS OF STUDENTS FOR FUTURE PERIODS. AT THIS TIME MANAGEMENT BELIEVES THE UNIVERSITY HAS ADEQUATE RESERVES TO OPERATE FOR THE FORESEEABLE FUTURE.

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization <p style="text-align: center; margin: 0;">WESTERN UNIVERSITY OF HEALTH SCIENCES</p>	Employer identification number <p style="text-align: center; margin: 0;">95-3127273</p>
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**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

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

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

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



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

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

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

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

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

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
<b>(1)</b>	WESTERN MEDICAL GROUP LLC	P	101,957. FMV	
<b>(2)</b>				
<b>(3)</b>				
<b>(4)</b>				
<b>(5)</b>				
<b>(6)</b>				

