

Return of Organization Exempt From Income Tax

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

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

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

A For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021**

| | | | |
|--|---|------------|---|
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C Name of organization COMMUNITY SERVICE SOCIETY OF NEW YORK | | D Employer identification number 13-5562202 |
| | Doing business as | | E Telephone number 212-254-8900 |
| | Number and street (or P.O. box if mail is not delivered to street address) | Room/suite | G Gross receipts \$ 60,798,485. |
| | 633 THIRD AVENUE, 10TH FLOOR | | H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| | City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10017 | | H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions |
| F Name and address of principal officer: DAVID R. JONES SAME AS C ABOVE | | | H(c) Group exemption number |
| I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | | | |
| J Website: WWW.CSSNY.ORG | | | |
| K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other | | | L Year of formation: 1939 |
| | | | M State of legal domicile: NY |

| Part I Summary | | Prior Year | Current Year |
|---|--|---|---|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: THE MISSION OF THE COMMUNITY SERVICE SOCIETY OF NEW YORK (CSS) IS TO IDENTIFY PROBLEMS WHICH | | |
| | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | |
| | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 | 33 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 33 |
| | 5 Total number of individuals employed in calendar year 2020 (Part V, line 2a) | 5 | 149 |
| | 6 Total number of volunteers (estimate if necessary) | 6 | 600 |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0. |
| b Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7b | 0. | |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | 24,169,756. | 25,946,343. |
| | 9 Program service revenue (Part VIII, line 2g) | 109,656. | 139,005. |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 21,527,927. | 6,916,078. |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | -2,605. | 0. |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 45,804,734. | 33,001,426. |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 419,546. | 500,894. |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | 0. | 0. |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 19,379,072. | 20,215,005. |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | 100,072. | 74,911. |
| | b Total fundraising expenses (Part IX, column (D), line 25) 1,076,816. | | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 15,710,723. | 15,314,653. |
| | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 35,609,413. | 36,105,463. |
| 19 Revenue less expenses. Subtract line 18 from line 12 | 10,195,321. | -3,104,037. | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | Beginning of Current Year 229,905,228. | End of Year 273,079,053. |
| | 21 Total liabilities (Part X, line 26) | 39,488,466. | 20,069,919. |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 190,416,762. | 253,009,134. |

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

| | | | | | |
|-------------------------------|---|----------------------|---------------------|---|------------------|
| Sign Here | Signature of officer | Date | | | |
| | DAVID R. JONES, PRESIDENT/CEO | 3/22/22 | | | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check if self-employed <input type="checkbox"/> | PTIN |
| | EDWARD K. BALTAZAR, CPA | | 03/14/22 | | P00988228 |
| | Firm's name | Firm's EIN | Phone no. | | |
| | DORFMAN ABRAMS MUSIC, LLC | 22-1655803 | 201-403-9750 | | |
| | Firm's address | | | | |
| | 250 PEHLE AVE., SUITE 702 SADDLE BROOK, NJ 07663 | | | | |

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 [X]

1 Briefly describe the organization's mission:

THE MISSION OF THE COMMUNITY SERVICE SOCIETY OF NEW YORK (CSS) IS TO IDENTIFY PROBLEMS WHICH CREATE A PERMANENT POVERTY CLASS IN NEW YORK CITY, AND TO ADVOCATE THE SYSTEMIC CHANGES REQUIRED TO ELIMINATE SUCH PROBLEMS. CSS WILL FOCUS ON ENABLING, EMPOWERING AND PROMOTING

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 [X] No

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 20,426,056. including grants of \$ 30,190.) (Revenue \$)

CSS'S HEALTH INITIATIVES DEPARTMENT CONDUCTS HEALTH COVERAGE POLICY RESEARCH, ADVOCATES FOR QUALITY AFFORDABLE COVERAGE FOR ALL AND PROVIDES EDUCATION AND DIRECT HEALTH COVERAGE ASSISTANCE TO NEW YORK CONSUMERS. CSS'S HEALTH COVERAGE?RELATED DIRECT SERVICES PROGRAMS INCLUDE COMMUNITY HEALTH ADVOCATES; THE CSS NAVIGATOR NETWORK; THE INDEPENDENT CONSUMER ADVOCACY NETWORK; THE ABD?FE PROGRAM; THE MANAGED CARE CONSUMER ASSISTANCE PROGRAM (MCCAP) HARLEM HEALTH ADVOCACY PARTNERS; AND COMMUNITY HEALTH ACCESS FOR ADDICTION AND MENTAL HEALTHCARE PROJECT (CHAMP). FOR MANY OF THESE PROJECTS, CSS SUBCONTRACTS WITH NETWORKS OF COMMUNITY?BASED ORGANIZATIONS TO SERVE CONSUMERS ACROSS

4b (Code:) (Expenses \$ 1,997,321. including grants of \$ 64,869.) (Revenue \$)

RETIRED & SENIOR VOLUNTEER PROGRAM (RSVP) MAINTAINED AN ACTIVE CORPS OF 600 VOLUNTEERS WHO CONTINUED TO SERVE DURING THE HEIGHT OF THE COVID 19 PANDEMIC PROVIDING VITAL SERVICES WHICH INCLUDED MEAL DELIVERY, FOOD PANTRY AND SOUP KITCHEN ASSISTANCE, PUBLIC BENEFITS COUNSELING, MENTORING AND TUTORING SERVICES.

4c (Code:) (Expenses \$ 1,452,315. including grants of \$ 3,000.) (Revenue \$ 250.)

CSS'S LEGAL DEPARTMENT FOCUSES ON REPRESENTING INDIVIDUALS WITH CONVICTION HISTORIES WHO FACE DISCRIMINATORY BARRIERS TO JOBS, LICENSES TO PRACTICE A TRADE, STABLE HOUSING, CIVIC ENGAGEMENT, AND TO FULL PARTICIPATION IN THE LIFE OF THIS CITY AND STATE. WE REPRESENT INDIVIDUALS AND GROUPS OF PERSONS IN STATE AND FEDERAL COURTS AND ADMINISTRATIVE FORA, AND ENGAGE IN POLICY ADVOCACY (ALONE AND IN COALITION WITH GROUPS ACROSS THE STATE) TO BRING ABOUT SYSTEMIC CHANGE: WE CURRENTLY CO-LEAD THE CLEAN SLATE NY CAMPAIGN, ADVOCATING FOR AUTOMATIC CONVICTION RECORDS SEALING LEGISLATION. WE ALSO PROVIDE DIRECT SERVICES TO LOW?INCOME NEW YORKERS THROUGH OUR NEXT DOOR PROJECT, OBTAINING, CORRECTING MISTAKES

4d Other program services (Describe on Schedule O.) (Expenses \$ 8,201,119. including grants of \$ 402,835.) (Revenue \$ 138,755.)

4e Total program service expenses 32,076,811.

Part IV Checklist of Required Schedules

| | | Yes | No |
|-----|--|-----|----|
| 1 | 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> | X | |
| 2 | Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? | X | |
| 3 | 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> | | X |
| 4 | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> | X | |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> | | X |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> | | X |
| 7 | 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> | | X |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> | | X |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> | | X |
| 10 | 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> | X | |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. | | |
| a | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> | X | |
| 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> | | X |
| c | Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> | | X |
| d | Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> | X | |
| e | Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> | X | |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> | X | |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> | | X |
| 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> | X | |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | | X |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | | X |
| 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> | | X |
| 15 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> | | X |
| 16 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> | | X |
| 17 | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> | X | |
| 18 | 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> | | X |
| 19 | 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> | | X |
| 20a | Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> | | X |
| b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | | |
| 21 | 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> | X | |

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 detailing various IRS requirements and compliance checks.

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question, 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)

| | | Yes | No |
|--|--|-----|----|
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 149 | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b X | X | |
| Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) | | | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a | | X |
| b | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O 3b | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a | | X |
| b | If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b | | X |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? 5c | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| 7 Organizations that may receive deductible contributions under section 170(c). | | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a | | X |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | X |
| d | If "Yes," indicate the number of Forms 8282 filed during the year 7d | | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | X |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? ... | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | | |
| 9 Sponsoring organizations maintaining donor advised funds. | | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | |
| 10 Section 501(c)(7) organizations. Enter: | | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 10a | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b | | |
| 11 Section 501(c)(12) organizations. Enter: | | | |
| a | Gross income from members or shareholders 11a | | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b | | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b | | |
| 13 Section 501(c)(29) qualified nonprofit health insurance issuers. | | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? | | |
| Note: See the instructions for additional information the organization must report on Schedule O. | | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b | | |
| c | Enter the amount of reserves on hand 13c | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | | X |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O | | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? | | X |
| If "Yes," see instructions and file Form 4720, Schedule N. | | | |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? | | X |
| If "Yes," complete Form 4720, Schedule O. | | | |

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

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

Section A. Governing Body and Management

| | | Yes | No |
|----|--|-----|----|
| 1a | Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | | |
| | 1a | | 33 |
| b | Enter the number of voting members included on line 1a, above, who are independent | | 33 |
| 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? | | X |
| 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? | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | | X |
| 6 | Did the organization have members or stockholders? | | X |
| 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? | | X |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| a | The governing body? | X | |
| b | Each committee with authority to act on behalf of the governing body? | X | |
| 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 | | X |

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

| | | Yes | No |
|-----|--|-----|----|
| 10a | Did the organization have local chapters, branches, or affiliates? | | X |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | X | |
| b | Describe in Schedule O the process, if any, used by the organization to review this Form 990. | | |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13 | X | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | X | |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done | X | |
| 13 | Did the organization have a written whistleblower policy? | X | |
| 14 | Did the organization have a written document retention and destruction policy? | X | |
| 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? | | |
| a | The organization's CEO, Executive Director, or top management official | X | |
| b | Other officers or key employees of the organization | | X |
| | If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | | X |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | | |

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **NY, NJ, CT, FL**
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records **CHARLES TARMINA, CONTROLLER - 212-254-8900**
633 THIRD AVENUE, 10TH FLOOR, NEW YORK, NY 10017

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 instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, 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 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) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|---|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) TERRY AGRISS TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (2) SYLVIA E. DI PIETRO, ESQ. TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (3) JOSEPH J. HASLIP TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (4) JUDY CHAMBERS TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (5) MICHAEL HORODNICEANU, PH.D. TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (6) JOYCE L. MILLER TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (7) ANGELA DORN TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (8) DAVID J. POLLAK TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (9) MARLA EISLAND SPRIE, ESQ. TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (10) CAROL L. O'NEALE TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (11) KAREN Y. BITAR, ESQ. TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (12) HON. BETSY GOTBAUM TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (13) MICHAEL CORREA TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (14) JEFFREY J. WEAVER TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (15) MARK A. WILLIS TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (16) JERRY WEBMAN TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (17) ROSALIE MARGOLIS, ESQ. TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |

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) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (18) GEOFFREY NEWMAN TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (19) KHALED HARAM TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (20) REGAN KELLEY ORILLAC TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (21) MARGARITA ROSA, ESQ. TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (22) KHARY LAZARRE-WHITE, ESQ. TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (23) PHYLLIS TAYLOR TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (24) PATRICIA GLAZER TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (25) KEN SUNSHINE TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (26) RICHARD W. EADDY TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| 1b Subtotal | | | | | | | | 0. | 0. | 0. |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | 3,216,240. | 0. | 382,480. |
| d Total (add lines 1b and 1c) | | | | | | | | 3,216,240. | 0. | 382,480. |

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 **34**

| | Yes | No |
|--|-----|----|
| 3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual | 3 | X |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual | 4 | X |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person | 5 | 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 |
|--|---------------------------------|---------------------|
| SANDHURST ASSOCIATES LTD, 299 PARK AVENUE, 42ND FL., NEW YORK, NY 10171 | CONDOMINIUM MAINTENANCE CHARGES | 381,883. |
| LEGAL ACTION CENTER, 225 VARICK STREET, SUITE 402, NEW YORK, NY 10014 | CONSULTING | 274,186. |
| DELL MARKETING L.P., C/O DELL USA, BOX 643561, PITTSBURGH, PA 15264 | EQUIPMENT PROVIDER | 183,248. |
| LAKE RESEARCH PARTNERS, INC, 1101 17TH STREET NORTHWEST, SUITE 301, WASHINGTON, DC 20004 | CONSULTING | 157,500. |
| FAIRCOM NEW YORK, INC., 12 WEST 27TH STREET, 13TH FLOOR, NEW YORK, NY 10001 | MARKETING & FUNDRAISING | 141,387. |

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 **7**

SEE PART VII, SECTION A CONTINUATION SHEETS

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 (check all that apply) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|---|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (27) DONALD W. SAVELSON, ESQ. TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (28) ALEXANDRA N. BARRETT TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (29) ROBERT MCCABE TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (30) NICHOLAS A. GRAVANTE JR., ESQ. CHAIRPERSON | 1.00 | X | X | | | | | 0. | 0. | 0. |
| (31) MAGDA JIMENEZ TRAIN, ESQ. SECRETARY | 1.00 | X | X | | | | | 0. | 0. | 0. |
| (32) RALPH DA COSTA-NUNEZ, PH.D. TREASURER | 1.00 | X | X | | | | | 0. | 0. | 0. |
| (33) MICAH C. LASHER VICE CHAIR | 1.00 | X | X | | | | | 0. | 0. | 0. |
| (34) DAVID R. JONES, ESQ. PRESIDENT/CEO | 35.00 | | X | | | | | 720,268. | 0. | 83,428. |
| (35) STEVEN L. KRAUSE EXECUTIVE V.P./COO | 35.00 | | X | | | | | 390,614. | 0. | 79,115. |
| (36) JUDITH M. WHITING, ESQ. GENERAL COUNSEL | 35.00 | | X | | | | | 234,980. | 0. | 6,684. |
| (37) CHARLES TARMINA CONTROLLER | 35.00 | | X | | | | | 198,465. | 0. | 5,630. |
| (38) ELISABETH RYDEN BENJAMIN VP HEALTH INITIATIVES | 35.00 | | | X | | | | 303,064. | 0. | 20,686. |
| (39) ALINA MOLINA VP OF PROGRAM SERVICES | 35.00 | | | X | | | | 211,638. | 0. | 22,748. |
| (40) M. DEAN BRADLEY VP OF ADMINISTRATION | 35.00 | | | X | | | | 185,730. | 0. | 34,354. |
| (41) NANCY A. RANKIN VP OF POLICY, RESEARCH AND | 35.00 | | | | X | | | 210,195. | 0. | 32,382. |
| (42) JEFFREY N. MACLIN VP OF GOVERNMENT AND PUBLI | 35.00 | | | | X | | | 228,363. | 0. | 36,049. |
| (43) MELISSA KOSTOVSKI VP OF DEVELOPMENT AND PLAN | 35.00 | | | | X | | | 202,349. | 0. | 20,988. |
| (44) ALIA D. WINTERS VP OF DIGITAL STRATEGY | 35.00 | | | | X | | | 170,464. | 0. | 35,504. |
| (45) MARTIN D. LUBIN DIR. OF EMPLOYEE BENEFITS | 35.00 | | | | X | | | 160,110. | 0. | 4,912. |
| Total to Part VII, Section A, line 1c | | | | | | | | 3,216,240. | | 382,480. |

Part VIII Statement of Revenue

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

| | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512 - 514 | |
|--|--|-----------|--|----------------------|--|--------------------------------------|---|--|
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a Federated campaigns | 1a | 996,592. | | | | | |
| | b Membership dues | 1b | | | | | | |
| | c Fundraising events | 1c | | | | | | |
| | d Related organizations | 1d | | | | | | |
| | e Government grants (contributions) | 1e | 23,014,125. | | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above ... | 1f | 1,935,626. | | | | | |
| | g Noncash contributions included in lines 1a-1f | 1g | \$ | | | | | |
| | h Total. Add lines 1a-1f | | | 25,946,343. | | | | |
| | Program Service Revenue | | | | Business Code | | | |
| 2 a PROGRAM SERVICE FEES | | | 611420 | 139,005. | 139,005. | | | |
| b _____ | | | | | | | | |
| c _____ | | | | | | | | |
| d _____ | | | | | | | | |
| e _____ | | | | | | | | |
| f All other program service revenue | | | | | | | | |
| g Total. Add lines 2a-2f | | | | 139,005. | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | | 2,610,869. | | | 2,610,869. | |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | | | |
| | 5 Royalties | | | | | | | |
| | 6 a Gross rents | 6a | (i) Real | (ii) Personal | | | | |
| | | | b Less: rental expenses ... | 6b | | | | |
| | | | c Rental income or (loss) | 6c | | | | |
| | d Net rental income or (loss) | | | | | | | |
| | 7 a Gross amount from sales of assets other than inventory | 7a | (i) Securities | (ii) Other | | | | |
| | | | b Less: cost or other basis and sales expenses | 7b | 32,102,268. | | | |
| | | | c Gain or (loss) | 7c | 27,797,059. | | | |
| | d Net gain or (loss) | | | | 4,305,209. | | 4,305,209. | |
| | 8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | 8a | | | | | | |
| | b Less: direct expenses | 8b | | | | | | |
| | c Net income or (loss) from fundraising events | | | | | | | |
| | 9 a Gross income from gaming activities. See Part IV, line 19 | 9a | | | | | | |
| b Less: direct expenses | 9b | | | | | | | |
| c Net income or (loss) from gaming activities | | | | | | | | |
| 10 a Gross sales of inventory, less returns and allowances | 10a | | | | | | | |
| b Less: cost of goods sold | 10b | | | | | | | |
| c Net income or (loss) from sales of inventory | | | | | | | | |
| Miscellaneous Revenue | | | | Business Code | | | | |
| | 11 a _____ | | | | | | | |
| | b _____ | | | | | | | |
| | c _____ | | | | | | | |
| | d All other revenue | | | | | | | |
| | e Total. Add lines 11a-11d | | | | | | | |
| 12 Total revenue. See instructions | | | | 33,001,426. | 139,005. | 0. | 6,916,078. | |

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 X

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ... | 104,361. | 104,361. | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | 396,533. | 396,533. | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 2,784,766. | 2,127,096. | 512,017. | 145,653. |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 11,141,094. | 10,512,604. | 261,753. | 366,737. |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 2,808,723. | 2,604,056. | 134,397. | 70,270. |
| 9 Other employee benefits | 2,605,054. | 2,381,532. | 81,182. | 142,340. |
| 10 Payroll taxes | 875,368. | 810,245. | 34,457. | 30,666. |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | 107,067. | 325. | 106,742. | |
| c Accounting | 94,999. | | 94,999. | |
| d Lobbying | 194,300. | 194,300. | | |
| e Professional fundraising services. See Part IV, line 17 | 74,911. | | | 74,911. |
| f Investment management fees | 433,127. | | 433,127. | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.) | 11,166,501. | 10,947,428. | 157,073. | 62,000. |
| 12 Advertising and promotion | 103,433. | 96,063. | 7,370. | |
| 13 Office expenses | 75,522. | 7,359. | | 68,163. |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 500,152. | 398,885. | 81,947. | 19,320. |
| 17 Travel | 70,870. | 28,664. | 42,206. | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials ... | | | | |
| 19 Conferences, conventions, and meetings | 76,474. | 19,414. | 56,530. | 530. |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 1,424,696. | 968,650. | 404,908. | 51,138. |
| 23 Insurance | 180,649. | 15,257. | 165,392. | |
| 24 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.) | | | | |
| a SOFTWARE SUBSCRIPTIONS | 308,816. | 125,851. | 179,659. | 3,306. |
| b TELEPHONE AND COMMUNICA | 218,614. | 155,481. | 59,643. | 3,490. |
| c EQUIPMENT RENTAL | 112,435. | 48,412. | 62,078. | 1,945. |
| d SUPPLIES | 65,299. | 35,829. | 28,914. | 556. |
| e All other expenses | 181,699. | 98,466. | 47,442. | 35,791. |
| 25 Total functional expenses. Add lines 1 through 24e | 36,105,463. | 32,076,811. | 2,951,836. | 1,076,816. |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. | | | | |

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance 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 |
|---|--|--------------------------|--------------|------------------------|
| Assets | 1 Cash - non-interest-bearing | 875,461. | 1 | 2,247,128. |
| | 2 Savings and temporary cash investments | 2,680,939. | 2 | 3,567,521. |
| | 3 Pledges and grants receivable, net | | 3 | |
| | 4 Accounts receivable, net | 12,398,751. | 4 | 11,459,364. |
| | 5 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 | | 5 | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | 6 | |
| | 7 Notes and loans receivable, net | | 7 | |
| | 8 Inventories for sale or use | | 8 | |
| | 9 Prepaid expenses and deferred charges | 281,661. | 9 | 497,728. |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 39,553,733. | | |
| | b Less: accumulated depreciation | 10b 8,612,520. | 32,116,777. | 10c 30,941,213. |
| | 11 Investments - publicly traded securities | 141,234,642. | 11 | 172,667,166. |
| | 12 Investments - other securities. See Part IV, line 11 | 2,701,842. | 12 | 5,114,417. |
| | 13 Investments - program-related. See Part IV, line 11 | | 13 | |
| | 14 Intangible assets | | 14 | |
| | 15 Other assets. See Part IV, line 11 | 37,615,155. | 15 | 46,584,516. |
| 16 Total assets. Add lines 1 through 15 (must equal line 33) | 229,905,228. | 16 | 273,079,053. | |
| Liabilities | 17 Accounts payable and accrued expenses | 6,396,849. | 17 | 6,036,984. |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | 102,121. | 19 | 682,768. |
| | 20 Tax-exempt bond liabilities | | 20 | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 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 | | 22 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 Unsecured notes and loans payable to unrelated third parties | 3,067,600. | 24 | 0. |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | 29,921,896. | 25 | 13,350,167. |
| | 26 Total liabilities. Add lines 17 through 25 | 39,488,466. | 26 | 20,069,919. |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | |
| | 27 Net assets without donor restrictions | 118,559,131. | 27 | 164,323,233. |
| | 28 Net assets with donor restrictions | 71,857,631. | 28 | 88,685,901. |
| | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | |
| | 29 Capital stock or trust principal, or current funds | | 29 | |
| | 30 Paid-in or capital surplus, or land, building, or equipment fund | | 30 | |
| | 31 Retained earnings, endowment, accumulated income, or other funds | | 31 | |
| 32 Total net assets or fund balances | 190,416,762. | 32 | 253,009,134. | |
| 33 Total liabilities and net assets/fund balances | 229,905,228. | 33 | 273,079,053. | |

Part XI Reconciliation of Net Assets

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

| | | | |
|----|--|----|--------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 33,001,426. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 36,105,463. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -3,104,037. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 190,416,762. |
| 5 | Net unrealized gains (losses) on investments | 5 | 45,276,791. |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | 20,419,618. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 253,009,134. |

Part XII Financial Statements and Reporting

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

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

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) 2020 | (f) Total |
|--|-------------|-------------|-------------|-------------|-------------|--------------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 20,356,875. | 21,066,816. | 22,620,090. | 24,169,756. | 25,946,344. | 114,159,881. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | 20,356,875. | 21,066,816. | 22,620,090. | 24,169,756. | 25,946,344. | 114,159,881. |
| 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. | | | | | | 114,159,881. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) 2020 | (f) Total |
|---|-------------|-------------|-------------|-------------|-------------|--------------------------|
| 7 Amounts from line 4 | 20,356,875. | 21,066,816. | 22,620,090. | 24,169,756. | 25,946,344. | 114,159,881. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 7,940,537. | 5,487,966. | 6,011,989. | 21,527,927. | 6,916,078. | 47,884,497. |
| 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 | | | | | | 162,044,378. |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 660,750. |
| 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 | | | | | | <input type="checkbox"/> |

Section C. Computation of Public Support Percentage

| | | |
|---|-------------------------------------|---------|
| 14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)) | 14 | 70.45 % |
| 15 Public support percentage from 2019 Schedule A, Part II, line 14 | 15 | 71.97 % |
| 16a 33 1/3% support test - 2020. 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 | <input checked="" type="checkbox"/> | |
| b 33 1/3% support test - 2019. 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 | <input type="checkbox"/> | |
| 17a 10% -facts-and-circumstances test - 2020. 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 | <input type="checkbox"/> | |
| b 10% -facts-and-circumstances test - 2019. 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 | <input type="checkbox"/> | |
| 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 | <input type="checkbox"/> | |

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) 2020 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) 2020 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |

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

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|---|
| 15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2019 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|--|-----------|---|
| 17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2019 Schedule A, Part III, line 17 | 18 | % |

19a 33 1/3% support tests - 2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

| | Yes | No |
|---|-----|----|
| 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)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s). | | |

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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 | Adjusted Net Income (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 | Total (add lines 1a, 1b, and 1c) | 1d | |
| e | Discount claimed for blockage or other factors (explain in detail in Part VI): | | |
| 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 | Minimum Asset Amount (add line 7 to line 6) | 8 | |

| Section C - Distributable Amount | | | Current Year |
|----------------------------------|---|---|--------------|
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | |
| 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 | Distributable Amount. 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 |
|---------------------------|--|--------------|
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | 1 |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 |
| 4 | Amounts paid to acquire exempt-use assets | 4 |
| 5 | Qualified set-aside amounts (prior IRS approval required - provide details in Part VI) | 5 |
| 6 | Other distributions (describe in Part VI). See instructions. | 6 |
| 7 | Total annual distributions. Add lines 1 through 6. | 7 |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | 8 |
| 9 | Distributable amount for 2020 from Section C, line 6 | 9 |
| 10 | Line 8 amount divided by line 9 amount | 10 |

| Section E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2020 | (iii) Distributable Amount for 2020 |
|---|---|--|---|
| 1 | Distributable amount for 2020 from Section C, line 6 | | |
| 2 | Underdistributions, if any, for years prior to 2020 (reasonable cause required - explain in Part VI). See instructions. | | |
| 3 | Excess distributions carryover, if any, to 2020 | | |
| a | From 2015 | | |
| b | From 2016 | | |
| c | From 2017 | | |
| d | From 2018 | | |
| e | From 2019 | | |
| f | Total of lines 3a through 3e | | |
| g | Applied to underdistributions of prior years | | |
| h | Applied to 2020 distributable amount | | |
| i | Carryover from 2015 not applied (see instructions) | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | |
| 4 | Distributions for 2020 from Section D, line 7: \$ | | |
| a | Applied to underdistributions of prior years | | |
| b | Applied to 2020 distributable amount | | |
| c | Remainder. Subtract lines 4a and 4b from line 4. | | |
| 5 | Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. | | |
| 6 | Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. | | |
| 7 | Excess distributions carryover to 2021. Add lines 3j and 4c. | | |
| 8 | Breakdown of line 7: | | |
| a | Excess from 2016 | | |
| b | Excess from 2017 | | |
| c | Excess from 2018 | | |
| d | Excess from 2019 | | |
| e | Excess from 2020 | | |

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2020

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.

| | |
|--|---|
| Name of organization COMMUNITY SERVICE SOCIETY OF NEW YORK | Employer identification number **-***2202 |
|--|---|

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? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

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

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

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

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

Schedule C (Form 990 or 990-EZ) 2020

LHA

032041 12-02-20

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

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

| Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.) | | (a) Filing organization's totals | (b) Affiliated group totals | | | | | | | | | | | | |
|---|--|---|--|--------------------|-------------------------------|---|--|---|--|--|---|-------------------|--------------|--|--|
| 1a Total lobbying expenditures to influence public opinion (grassroots lobbying) | | | | | | | | | | | | | | | |
| b Total lobbying expenditures to influence a legislative body (direct lobbying) | | 194,300. | | | | | | | | | | | | | |
| c Total lobbying expenditures (add lines 1a and 1b) | | 194,300. | | | | | | | | | | | | | |
| d Other exempt purpose expenditures | | 31,882,509. | | | | | | | | | | | | | |
| e Total exempt purpose expenditures (add lines 1c and 1d) | | 32,076,809. | | | | | | | | | | | | | |
| f Lobbying nontaxable amount. Enter the amount from the following table in both columns. | | 1,000,000. | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table> | | If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | Not over \$500,000 | 20% of the amount on line 1e. | Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000. | Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000. | Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000. | Over \$17,000,000 | \$1,000,000. | | |
| If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | | | | | | | | | | | | | | |
| Not over \$500,000 | 20% of the amount on line 1e. | | | | | | | | | | | | | | |
| Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000. | | | | | | | | | | | | | | |
| Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000. | | | | | | | | | | | | | | |
| Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000. | | | | | | | | | | | | | | |
| Over \$17,000,000 | \$1,000,000. | | | | | | | | | | | | | | |
| g Grassroots nontaxable amount (enter 25% of line 1f) | | 250,000. | | | | | | | | | | | | | |
| h Subtract line 1g from line 1a. If zero or less, enter -0- | | 0. | | | | | | | | | | | | | |
| i Subtract line 1f from line 1c. If zero or less, enter -0- | | 0. | | | | | | | | | | | | | |
| j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? | | | <input type="checkbox"/> Yes <input 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.)

| Lobbying Expenditures During 4-Year Averaging Period | | | | | |
|---|------------|------------|------------|------------|------------|
| Calendar year (or fiscal year beginning in) | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) Total |
| 2a Lobbying nontaxable amount | 1,000,000. | 1,000,000. | 1,000,000. | 1,000,000. | 4,000,000. |
| b Lobbying ceiling amount (150% of line 2a, column(e)) | | | | | 6,000,000. |
| c Total lobbying expenditures | 120,000. | 124,171. | 144,654. | 194,300. | 583,125. |
| d Grassroots nontaxable amount | 250,000. | 250,000. | 250,000. | 250,000. | 1,000,000. |
| e Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | 1,500,000. |
| f Grassroots lobbying expenditures | | | | | |

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

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

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

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

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

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

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

Part IV Supplemental Information

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ 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.

OMB No. 1545-0047

2020
Open to Public Inspection

Name of the organization

COMMUNITY SERVICE SOCIETY OF NEW YORK

Employer identification number

-*2202

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.

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

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

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

Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

| | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register | 2d |

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

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

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

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

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

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

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

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

Schedule D (Form 990) 2020

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

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

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

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

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

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

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

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

| | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

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

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

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | 106,314,598. | 106,314,598. | 130,814,762. | 128,464,137. | 121,155,298. |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | 42,033,098. | 4,577,863. | 6,418,298. | 11,074,898. | 16,104,069. |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | 11,455,819. | 4,577,863. | 30,918,462. | 8,724,273. | 8,795,230. |
| f Administrative expenses | | | | | |
| g End of year balance | 136,891,877. | 106,314,598. | 106,314,598. | 130,814,762. | 128,464,137. |

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

- a Board designated or quasi-endowment 78.7500 %
- b Permanent endowment 21.2500 %
- c Term endowment .0000 %

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

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

| | Yes | No |
|-----------------------------|--------------------------|-------------------------------------|
| (i) Unrelated organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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

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

Part VI Land, Buildings, and Equipment.

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

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | 5,034,552. | | 5,034,552. |
| b Buildings | | 23,550,930. | 3,574,803. | 19,976,127. |
| c Leasehold improvements | | 8,848,241. | 3,385,833. | 5,462,408. |
| d Equipment | | 2,120,010. | 1,651,884. | 468,126. |
| e Other | | | | |

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 30,941,213.

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) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶ | | |

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) | | |
| Total. (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) BENEFICIAL INTEREST IN PERPETUAL TRUSTS | 46,584,516. |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ 46,584,516. | |

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) POST-EMPLOYMENT BENEFITS | 13,350,167. |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ 13,350,167. | |

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.

| | | | |
|---|---|----|-------------|
| 1 | Total revenue, gains, and other support per audited financial statements | 1 | 79,615,807. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | |
| a | Net unrealized gains (losses) on investments | 2a | 45,281,030. |
| b | Donated services and use of facilities | 2b | |
| c | Recoveries of prior year grants | 2c | |
| d | Other (Describe in Part XIII.) | 2d | 1,333,351. |
| e | Add lines 2a through 2d | 2e | 46,614,381. |
| 3 | Subtract line 2e from line 1 | 3 | 33,001,426. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIII.) | 4b | |
| c | Add lines 4a and 4b | 4c | 0. |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | 5 | 33,001,426. |

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.

| | | | |
|---|--|----|-------------|
| 1 | Total expenses and losses per audited financial statements | 1 | 35,674,657. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | |
| a | Donated services and use of facilities | 2a | |
| b | Prior year adjustments | 2b | |
| c | Other losses | 2c | |
| d | Other (Describe in Part XIII.) | 2d | 2,320. |
| e | Add lines 2a through 2d | 2e | 2,320. |
| 3 | Subtract line 2e from line 1 | 3 | 35,672,337. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | 433,126. |
| b | Other (Describe in Part XIII.) | 4b | |
| c | Add lines 4a and 4b | 4c | 433,126. |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5 | 36,105,463. |

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 V, LINE 4:

THE COMMUNITY SERVICE SOCIETY OF NEW YORK ENDOWMENT CONSISTS OF INDIVIDUAL DONOR-RESTRICTED ENDOWMENT FUNDS ESTABLISHED TO SUPPORT THE CSS DIRECT SERVICE PROGRAMS, PROGRAM ADMINISTRATION AND GENERAL PURPOSE USE.

CSS ALSO HAS A QUASI ENDOWMENT IN THE AMOUNT OF \$107,796,702 AT JUNE 30, 2021. THIS IS INCLUDED IN NET ASSETS WITHOUT DONOR RESTRICTION ON THE BALANCE SHEET.

PART X, LINE 2:

THE ORGANIZATIONS' ARE TAX-EXEMPT ORGANIZATIONS AS DEFINED BY THE INTERNAL REVENUE CODE, THOUGH IT IS SUBJECT TO TAX ON INCOME UNRELATED TO ITS

Part XIII Supplemental Information (continued)

EXEMPT PURPOSE, UNLESS THAT INCOME IS OTHERWISE EXCLUDED BY THE CODE. THE ORGANIZATION 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 ORGANIZATION HAS DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION OR DISCLOSURE IN THE CONSOLIDATED FINANCIAL STATEMENTS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

| | |
|---|------------|
| INTEREST INCOME ON BOOKS OF FRIENDS OF RSVP | 34. |
| INVESTMENT EXPENSES NETTED AGAINST INVESTMENT RETURN | -433,127. |
| CHANGE IN FAIR VALUE OF BENEFICIAL INTEREST IN PERPETUAL TRUSTS | 1,766,444. |
| TOTAL TO SCHEDULE D, PART XI, LINE 2D | 1,333,351. |

PART XII, LINE 2D - OTHER ADJUSTMENTS:

| | |
|--------------------------------------|--------|
| EXPENSES ON BOOKS OF FRIENDS OF RSVP | 2,320. |
|--------------------------------------|--------|

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

| | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events |
|-----------------|--|--------------|--------------|------------------|---------------------------------|
| | | (event type) | (event type) | (total number) | (add col. (a) through col. (c)) |
| Revenue | 1 Gross receipts | | | | |
| | 2 Less: Contributions | | | | |
| | 3 Gross income (line 1 minus line 2) | | | | |
| Direct Expenses | 4 Cash prizes | | | | |
| | 5 Noncash prizes | | | | |
| | 6 Rent/facility costs | | | | |
| | 7 Food and beverages | | | | |
| | 8 Entertainment | | | | |
| | 9 Other direct expenses | | | | |
| | 10 Direct expense summary. Add lines 4 through 9 in column (d) | | | | |
| | 11 Net income summary. Subtract line 10 from line 3, column (d) | | | | |

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

| | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col. (a) through col. (c)) |
|---|--------------------------------------|---|---|---|--|
| | | 1 Gross revenue | | | |
| Direct Expenses | 2 Cash prizes | | | | |
| | 3 Noncash prizes | | | | |
| | 4 Rent/facility costs | | | | |
| | 5 Other direct expenses | | | | |
| | 6 Volunteer labor | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | |
| 7 Direct expense summary. Add lines 2 through 5 in column (d) | | | | | |
| 8 Net gaming income summary. Subtract line 7 from line 1, column (d) | | | | | |

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

| | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: FAIRCOM NEW YORK, INC.

(I) ADDRESS OF FUNDRAISER:

12 WEST 27TH STREET, 13TH FL, NEW YORK, NY 10001

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.

Name of the organization

COMMUNITY SERVICE SOCIETY OF NEW YORK

Employer identification number

-*2202

Part I General Information on Grants and Assistance

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

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

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

| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section (if applicable) | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of noncash assistance | (h) Purpose of grant or assistance |
|--|------------|---------------------------------|--------------------------|-----------------------------------|---|---------------------------------------|------------------------------------|
| CITY LIMITS NEWS, INC, C/O WE WORK HARLEM - 8 WEST 126TH STREET - NEW YORK, NY 10027 | **-***8689 | 501(C)(3) | 71,745. | 0. | | | PUBLIC INTEREST |
| NETWORK FOR GOOD 1140 CONNECTICUT AVE NW #700 WASHINGTON, DC 20036 | **-***0736 | 501(C)(3) | 7,030. | 0. | | | DIRECT SERVICES |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

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

3 Enter total number of other organizations listed in the line 1 table ▶

Part III Grants and Other Assistance to 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 |
|---------------------------------|--------------------------|--------------------------|-----------------------------------|---|---------------------------------------|
| INDIVIDUAL SUPPORT | 139 | 32,727. | 0. | | |
| TRANSPORTATION | 86 | 10,922. | 0. | | |
| EDUCATION - TRAINING | 0 | 0. | 0. | | |
| DENTAL & MEDICAL FEES | 21 | 16,425. | 0. | | |
| FOOD - INDIVIDUAL | 80 | 21,301. | 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:

THE SOCIETY MAINTAINS FINANCIAL GUIDELINES THAT DICTATE WHO MAY RECEIVE A GRANT AND WHAT THE AMOUNTS OF THOSE GRANTS WILL BE. THE FINANCIAL GUIDELINES ALSO DICTATE THE KIND OF SUPPORTING DOCUMENTATION A POTENTIAL GRANTEE NEEDS TO PROVIDE IN ORDER TO BE ELIGIBLE AND RECEIVE PAYMENT FOR A GRANT. CASE MANAGERS WHO WORK DIRECTLY WITH THE CLIENTS ASSESS THEIR NEEDS AND MAINTAIN A FILE WITH ALL REQUIRED DOCUMENTATION AND ENSURE THAT GRANT FUNDS ARE APPROPRIATELY USED. THE FINANCE DEPARTMENT AUDITS REQUESTS FOR GRANTS AND VERIFIES THAT ALL DOCUMENTS SUBMITTED ARE

Part III Continuation of Grants and Other Assistance to Domestic Individuals (Schedule I (Form 990), Part III.)

| (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 |
|----------------------------------|--------------------------|--------------------------|-----------------------------------|---|---------------------------------------|
| MOVING & STORAGE EXPENSES | 0. | 0. | 0. | | |
| UTILITIES/UTILITIES IN ARREARS | 1. | 129. | 0. | | |
| SECURITY DEPOSIT | 0. | 0. | 0. | | |
| RENT OR RENT IN ARREARS | 200. | 242,921. | 0. | | |
| EMPLOYMENT - RELATED EXPENSES | 0. | 0. | 0. | | |
| THANKSGIVING/CHRISTMAS TOY DRIVE | 3,687. | 64,869. | 0. | | |
| VACATION - CAMPING | 5. | 4,544. | 0. | | |
| RENT SUBSIDY - OTHER | 2. | 2,695. | 0. | | |

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2020

Open to Public Inspection

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 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization

COMMUNITY SERVICE SOCIETY OF NEW YORK

Employer identification number

** - ***2202

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 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 checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input 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 type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input 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 |
|-----------|-----|----|
| 1b | X | |
| 2 | X | |
| 4a | | X |
| 4b | X | |
| 4c | | X |
| 5a | | X |
| 5b | | X |
| 6a | | X |
| 6b | | X |
| 7 | X | |
| 8 | | X |
| 9 | | |

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 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) DAVID R. JONES, ESQ. PRESIDENT/CEO | (i) | 536,423. | 109,351. | 74,494. | 39,500. | 43,928. | 803,696. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (2) STEVEN L. KRAUSE EXECUTIVE V.P./COO | (i) | 272,864. | 10,403. | 107,347. | 35,326. | 43,789. | 469,729. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (3) JUDITH M. WHITING, ESQ. GENERAL COUNSEL | (i) | 207,290. | 26,807. | 883. | 5,817. | 867. | 241,664. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (4) CHARLES TARAMINA CONTROLLER | (i) | 165,708. | 30,000. | 2,757. | 4,626. | 1,004. | 204,095. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (5) ELISABETH RYDEN BENJAMIN VP HEALTH INITIATIVES | (i) | 256,148. | 46,341. | 575. | 6,000. | 14,686. | 323,750. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (6) ALINA MOLINA VP OF PROGRAM SERVICES | (i) | 188,766. | 21,172. | 1,700. | 5,360. | 17,388. | 234,386. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (7) M. DEAN BRADLEY VP OF ADMINISTRATION | (i) | 154,105. | 31,050. | 575. | 4,000. | 30,354. | 220,084. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (8) NANCY A. RANKIN VP OF POLICY, RESEARCH AND | (i) | 176,508. | 31,500. | 2,187. | 4,762. | 27,620. | 242,577. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (9) JEFFREY N. MACLIN VP OF GOVERNMENT AND PUBLI | (i) | 194,044. | 33,744. | 575. | 5,695. | 30,354. | 264,412. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (10) MELISSA KOSTOVSKI VP OF DEVELOPMENT AND PLAN | (i) | 181,419. | 20,622. | 308. | 5,221. | 15,767. | 223,337. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (11) ALIA D. WINTERS VP OF DIGITAL STRATEGY | (i) | 150,830. | 19,500. | 134. | 5,150. | 30,354. | 205,968. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (12) MARTIN D. LUBIN DIR. OF EMPLOYEE BENEFITS | (i) | 139,037. | 18,316. | 2,757. | 3,974. | 938. | 165,022. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| | (i) | | | | | | | |
| | (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:

THE CEO/PRESIDENT, DAVID R. JONES RECEIVED THE FOLLOWING

BENEFITS DURING THE CALENDAR YEAR ENDED WITHIN THE ORGANIZATION'S FISCAL

YEAR:

MEMBERSHIP FEES TO VARIOUS ORGANIZATIONS

LONGTERM DISABLITY AND LIFE INSURANCE PREMIUMS

PERSONAL USE OF VEHICLE

THESE BENEFITS WERE TREATED AS TAXABLE COMPENSATION.

PART I, LINE 4B:

SECTION 457B PLAN:

DAVID R. JONES: \$18,500

STEVEN L. KRAUSE: \$15,000

SECTION 457F PLAN:

DAVID R. JONES: \$15,000

STEVEN L. KRAUSE: \$15,000

PART I, LINE 7:

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.

THE CURRENT BONUS STRUCTURE FOR CSS NON-BARGAINING UNIT

STAFF IS BASED UPON A COMPENSATION PROGRAM DEVELOPED IN CONJUNCTION WITH

THE MANAGEMENT CONSULTING FIRM KORN FERRY. IN ESSENCE IT PROVIDES FOR

BONUSES TO BE PAID TO MANAGEMENT

STAFF BASED UPON TOTAL PERFORMANCE AND THE MEETING OF INDIVIDUAL AND

ORGANIZATIONAL GOALS. THE HIGHER THE LEVEL OF THE POSITION HELD BY A STAFF

MEMBER THE GREATER THE EMPHASIS ON ORGANIZATIONAL GOALS VERSUS INDIVIDUAL

GOALS AND THE HIGHER THE POTENTIAL PERCENTAGE BONUS.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization

COMMUNITY SERVICE SOCIETY OF NEW YORK

Employer identification number

** - *** 2202

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

CREATE A PERMANENT POVERTY CLASS IN NEW YORK CITY, AND TO ADVOCATE THE
SYSTEMIC CHANGES REQUIRED TO ELIMINATE SUCH PROBLEMS. CSS WILL FOCUS ON
ENABLING, EMPOWERING AND PROMOTING OPPORTUNITIES FOR POOR FAMILIES AND
INDIVIDUALS TO DEVELOP THEIR FULL POTENTIAL, TO CONTRIBUTE TO SOCIETY,
AND TO REALIZE SOCIAL, ECONOMIC AND POLITICAL OPPORTUNITIES.

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

OPPORTUNITIES FOR POOR FAMILIES AND INDIVIDUALS TO DEVELOP THEIR FULL
POTENTIAL, TO CONTRIBUTE TO SOCIETY, AND TO REALIZE SOCIAL, ECONOMIC
AND POLITICAL OPPORTUNITIES.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

NEW YORK STATE. TOGETHER, IN FY 2021, CSS'S HEALTH COVERAGE DIRECT
SERVICES PROGRAMS SERVED CONSUMERS IN OVER 100,000
CASES. THE HEALTH INITIATIVES DEPARTMENT HAS 10 TRAINED AND ACTIVE
VOLUNTEERS.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

IN AND CLOSELY REVIEWING OFFICIAL CONVICTION RECORD "RAP SHEETS,"
TOGETHER WITH OTHER ASSISTANCE.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

OTHER PROGRAM SERVICES INCLUDE:

UNHEARD THIRD

HOUSING RESEARCH

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

Schedule O (Form 990 or 990-EZ) 2020

Name of the organization

COMMUNITY SERVICE SOCIETY OF NEW YORK

Employer identification number

-*2202

YOUTH POLICY

LABOR MARKET STUDIES

CAPACITY BUILDING

CITYLIMITS

INCOME SUPPORT

BENEFITPLUS

HIICAP

EXPENSES \$ 8,201,119. INCLUDING GRANTS OF \$ 402,835. REVENUE \$ 138,755.

FORM 990, PART VI, SECTION B, LINE 11B:

ELECTRONICALLY DISTRIBUTE THE 990 TO ALL BOARD OF TRUSTEE MEMBERS FOR INFORMATION, REVIEW, AND FEEDBACK.

FORM 990, PART VI, SECTION B, LINE 12C:

CONFLICT OF INTEREST FORMS ARE DISTRIBUTED AND SIGNED ANNUALLY AT THE JUNE BOARD MEETING. ALL TRUSTEES/OFFICERS/BOARD MEMBERS HAVE ONGOING DUTY TO DISCLOSE ANY CONFLICTS ARISING THROUGHOUT THE YEAR. THE HUMAN RESOURCES COMMITTEE OF THE BOARD MONITORS AND REVIEWS COMPLETED FORMS. IF THERE IS A CONFLICT THE BOARD IS NOTIFIED OF THE CONFLICT. IF SUCH CONFLICT CANNOT BE RESOLVED THE BOARD MEMBER/TRUSTEE/OFFICER IS ASKED TO RESIGN OR TAKE A LEAVE OF ABSENCE. EMPLOYEES ARE NOT REQUIRED TO SIGN THE CONFLICT OF INTEREST STATEMENTS.

FORM 990, PART VI, SECTION B, LINE 15A:

COMPENSATION OF THE PRESIDENT AND CEO IS SET BY THE BOARD OF TRUSTEES. BOARD ACTION IS BASED ON PERIODIC REVIEW BY OUTSIDE INDEPENDENT COMPENSATION AND CLASSIFICATION EXPERTS UNDERTAKEN AT THE DIRECTION OF THE HUMAN RESOURCES COMMITTEE OF THE BOARD. THE INDEPENDENT COMPENSATION

Name of the organization

COMMUNITY SERVICE SOCIETY OF NEW YORK

Employer identification number

-*2202

COUNSULTANT CONDUCTS A COMPENSATION SURVEY AND PRESENTS THE FINDINGS TO THE HUMAN RESOURCES COMMITTEE. THE BOARD SIGNS A WRITTEN EMPLOYMENT CONTRACT WITH THE PRESIDENT AND CEO. THE LAST OUTSIDE INDEPENDENT COMPENSATION REVIEW WAS COMPLETED IN SPRING 2016 AND THE BOARD HAS ARRANGED TO HAVE ANOTHER INDEPENDENT REVIEW DONE IN THE UPCOMING FISCAL YEAR.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION'S FINANCIAL STATEMENTS AND INFORMATIONAL RETURNS ARE AVAILABLE TO THE PUBLIC VIA THEIR WEBSITE. THE ORGANIZATION'S FINANCIAL STATEMENTS, CONFLICT OF INTEREST POLICY, GOVERNING DOCUMENTS AND INFORMATIONAL RETURNS ARE AVAILABLE TO THE PUBLIC UPON REQUEST AT ITS HEADQUARTERS; 633 THIRD AVENUE, TENTH FLOOR, NEW YORK NY 10017.

FORM 990, PART IX, LINE 11G, OTHER FEES:

CONSULTING FEES:

| | |
|---------------------------------|----------|
| PROGRAM SERVICE EXPENSES | 530,289. |
| MANAGEMENT AND GENERAL EXPENSES | 157,073. |
| FUNDRAISING EXPENSES | 62,000. |
| TOTAL EXPENSES | 749,362. |

SUBCONTRACTING EXPENSE - NAV:

| | |
|---------------------------------|------------|
| PROGRAM SERVICE EXPENSES | 3,498,479. |
| MANAGEMENT AND GENERAL EXPENSES | 0. |
| FUNDRAISING EXPENSES | 0. |
| TOTAL EXPENSES | 3,498,479. |

SUBCONTRACTING EXPENSE - CHA:

| | |
|--------------------------|------------|
| PROGRAM SERVICE EXPENSES | 2,317,182. |
|--------------------------|------------|

Name of the organization

COMMUNITY SERVICE SOCIETY OF NEW YORK

Employer identification number

-*2202

MANAGEMENT AND GENERAL EXPENSES 0.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 2,317,182.

SUBCONTRACTING EXPENSE - ABD:

PROGRAM SERVICE EXPENSES 1,235,630.

MANAGEMENT AND GENERAL EXPENSES 0.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 1,235,630.

SUBCONTRACTING EXPENSE - SOFA:

PROGRAM SERVICE EXPENSES 75,000.

MANAGEMENT AND GENERAL EXPENSES 0.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 75,000.

SUBCONTRACTING EXPENSE - ICAN:

PROGRAM SERVICE EXPENSES 2,427,415.

MANAGEMENT AND GENERAL EXPENSES 0.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 2,427,415.

SUBCONTRACTING EXPENSE - OTHER:

PROGRAM SERVICE EXPENSES 863,433.

MANAGEMENT AND GENERAL EXPENSES 0.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 863,433.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 11,166,501.

Name of the organization

COMMUNITY SERVICE SOCIETY OF NEW YORK

Employer identification number

** - *** 2202

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN FAIR VALUE OF BENEFICIAL INTEREST IN PERPETUAL

TRUSTS 1,766,444.

PENSION RELATED CHANGES OTHER THAN NET PERIODIC PENSION

COST 18,653,174.

TOTAL TO FORM 990, PART XI, LINE 9 20,419,618.

FORM 990 PART XII 2C

THE ORGANIZATION DID NOT CHANGE EITHER ITS OVERSIGHT PROCESS OR

SELECTION PROCESS DURING THE TAX YEAR.

**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 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization

COMMUNITY SERVICE SOCIETY OF NEW YORK

Employer identification number
**** - *** 2202**

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 |
|--|-------------------------|---|---------------------|---------------------------|-------------------------------------|
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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 |
| FRIENDS OF RSVP, INC. - 13-3335293 C/O CSS NY 633 THIRD AVE 10TH FLOOR NEW YORK, NY 10017 | FUNDRAISING FOR RSVP PROGRAM | NEW YORK | 501 (C) (3) | PF | CSS | X | |
| INSTITUTE FOR COMMUNITY EMPOWERMENT - 13-3473143, C/O CSS NY 633 THIRD AVE 10TH FLOOR, NEW YORK, NY 10017 | PERFORM CERTAIN ELECTORAL ADVOCACY, RESEARCH AND LOBBYING ACTIVITIES | NEW YORK | 501 (C) (4) | | CSS | X | |
| | | | | | | | |
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For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2020

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|--|-------------------------|--|-------------------------------------|---|---------------------------------|--|---|----|---|---|----|--------------------------------|
| | | | | | | | Yes | No | | Yes | No | |
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Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | (i) Section 512(b)(13) controlled entity? | |
|--|-------------------------|---|-------------------------------------|--|---------------------------------|--|--------------------------------|---|----|
| | | | | | | | | Yes | No |
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Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

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

| | Yes | No |
|--|-----|----|
| 1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? | | |
| a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity | | X |
| b Gift, grant, or capital contribution to related organization(s) | | X |
| c Gift, grant, or capital contribution from related organization(s) | X | |
| d Loans or loan guarantees to or for related organization(s) | | X |
| e Loans or loan guarantees by related organization(s) | | X |
| f Dividends from related organization(s) | | X |
| g Sale of assets to related organization(s) | | X |
| h Purchase of assets from related organization(s) | | X |
| i Exchange of assets with related organization(s) | | X |
| j Lease of facilities, equipment, or other assets to related organization(s) | | X |
| k Lease of facilities, equipment, or other assets from related organization(s) | | X |
| l Performance of services or membership or fundraising solicitations for related organization(s) | | X |
| m Performance of services or membership or fundraising solicitations by related organization(s) | | X |
| n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | X | |
| o Sharing of paid employees with related organization(s) | X | |
| p Reimbursement paid to related organization(s) for expenses | | X |
| q Reimbursement paid by related organization(s) for expenses | | X |
| r Other transfer of cash or property to related organization(s) | | X |
| s Other transfer of cash or property from related organization(s) | | 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 |
|---|-------------------------------|------------------------|--|
| (1) FRIENDS OF RSVP, INC. | C | 2,908. | FORMULAIC |
| (2) FRIENDS OF RSVP, INC. | N | 0. | NO FEES WERE CHARGED |
| (3) FRIENDS OF RSVP, INC. | O | 0. | NO FEES WERE CHARGED |
| (4) INSTITUTE FOR COMMUNITY EMPOWERMENT | N | 0. | NO FEES WERE CHARGED |
| (5) INSTITUTE FOR COMMUNITY EMPOWERMENT | O | 0. | NO FEES WERE CHARGED |
| (6) | | | |

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

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

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (e) Are all partners sec. 501(c)(3) orgs.? | | (f) Share of total income | (g) Share of end-of-year assets | (h) Dispropor- tionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|--|-------------------------|--|---|--|----|------------------------------------|--|--|----|---|---|----|--------------------------------|
| | | | | Yes | No | | | Yes | No | | Yes | No | |
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Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-0047

For calendar year 2020, or fiscal year beginning JUL 1, 2020, and ending JUN 30, 2021

2020

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization or person subject to tax

Taxpayer identification number

COMMUNITY SERVICE SOCIETY OF NEW YORK

13-5562202

Name and title of officer or person subject to tax

CHARLES TARAMINA, CONTROLLER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, or 7a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, or 7b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

| | | | | |
|-----------------------------|-------------------------------------|--|----|--------------------|
| 1a Form 990 check here | <input checked="" type="checkbox"/> | b Total revenue, if any (Form 990, Part VIII, column (A), line 12) | 1b | <u>33,001,426.</u> |
| 2a Form 990-EZ check here | <input type="checkbox"/> | b Total revenue, if any (Form 990-EZ, line 9) | 2b | |
| 3a Form 1120-POL check here | <input type="checkbox"/> | b Total tax (Form 1120-POL, line 22) | 3b | |
| 4a Form 990-PF check here | <input type="checkbox"/> | b Tax based on investment income (Form 990-PF, Part VI, line 5) | 4b | |
| 5a Form 8868 check here | <input type="checkbox"/> | b Balance due (Form 8868, line 3c) | 5b | |
| 6a Form 990-T check here | <input type="checkbox"/> | b Total tax (Form 990-T, Part III, line 4) | 6b | |
| 7a Form 4720 check here | <input type="checkbox"/> | b Total tax (Form 4720, Part III, line 1) | 7b | |

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above organization or I am a person subject to tax with respect to (name of organization) _____, (EIN) _____ and that I have examined a copy

of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize DORFMAN ABRAMS MUSIC, LLC to enter my PIN 79691
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date ▶ 3/17/22

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

20095179691

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ 03/14/22

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2020)



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201

| | |
|--------------------|--|
| Notice | CP211A |
| Tax period | June 30, 2021 |
| Notice date | November 8, 2021 |
| Employer ID number | 13-5562202 |
| To contact us | Phone 877-829-5500 FAX 877-792-2864 |

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COMMUNITY SERVICE SOCIETY OF NEW
YORK
633 3RD AVE FL 10
NEW YORK NY 10017-6701



Page 1 of 1

021854

Important information about your June 30, 2021 Form 990

We approved your Form 8868, Application for Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your
June 30, 2021 Form 990.

Your new due date is May 15, 2022.

What you need to do

File your June 30, 2021 Form 990 by May 15, 2022. We encourage you to use electronic filing—the fastest and easiest way to file.

Visit www.irs.gov/charities to learn about approved e-File providers, what types of returns can be filed electronically, and whether you are required to file electronically.

Additional information

Visit www.irs.gov/cp211a.

- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.



Department of the Treasury
Internal Revenue Service

Notice 1155-G (EN-SP)
Disaster Relief from the IRS

If you have been impacted by the recent disaster in your area and are unable to meet your tax obligations, the IRS may be able to assist with payment and filing extensions, and if qualified, with an expedited tax refund for casualty losses. Please call the IRS Disaster Hotline at 1-866-562-5227 to find out what type of administrative tax relief is available.

For assistance in calculating any disaster loss, please call 1-800-829-3676 and order Publication 2194, Disaster Resource Guide for Individuals and Businesses. If you have access to the Internet you may log on to www.irs.gov and use the keyword "disaster" to view additional information.

021854

Aviso 1155-G (EN-SP)
Alivio de Desastre por parte del IRS

Si usted ha sido impactado por el reciente desastre en su área y no ha podido cumplir con sus obligaciones tributarias, el IRS podría ayudarle a extender el término para el pago y la presentación, y si califica, con un reembolso rápido del impuesto por las pérdidas fortuitas. Por favor llame a la Línea de Emergencia del IRS al 1-866-562-5227, para averiguar qué tipo de alivio administrativo tributario está disponible.

Para ayudarle a calcular cualquier pérdida fortuita, por favor llame al 1-800-829-3676, y ordene la Publicación 2194 (SP), Guía de Recursos en caso de Desastres para personas físicas y negocios.. Si usted tiene acceso al Internet conéctese con la página del IRS en www.irs.gov, y use la palabra clave "desastre", para ver la información adicional.

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

- ▶ **File a separate application for each return.**
- ▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

| | | |
|--|---|---|
| Type or print | Name of exempt organization or other filer, see instructions. COMMUNITY SERVICE SOCIETY OF NEW YORK | Taxpayer identification number (TIN) ** - ***2202 |
| File by the due date for filing your return. See instructions. | Number, street, and room or suite no. If a P.O. box, see instructions. 633 THIRD AVENUE, 10TH FLOOR | |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW YORK, NY 10017 | |

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

| Application Is For | Return Code | Application Is For | Return Code |
|--|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ | 01 | Form 990-T (corporation) | 07 |
| Form 990-BL | 02 | Form 1041-A | 08 |
| Form 4720 (individual) | 03 | Form 4720 (other than individual) | 09 |
| Form 990-PF | 04 | Form 5227 | 10 |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05 | Form 6069 | 11 |
| Form 990-T (trust other than above) | 06 | Form 8870 | 12 |

CHARLES TARMINA, CONTROLLER

- The books are in the care of ▶ **633 THIRD AVENUE, 10TH FLOOR - NEW YORK, NY 10017**
Telephone No. ▶ **212-254-8900** Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 16, 2022** , to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year _____ or
 ▶ tax year beginning **JUL 1, 2020** , and ending **JUN 30, 2021** .

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

| | | | |
|--|-----------|----|----|
| 3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | 3a | \$ | 0. |
| b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | 3b | \$ | 0. |
| c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | 3c | \$ | 0. |

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**Community
Service
Society** | Fighting Poverty
Strengthening
New York

***CONSOLIDATED FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT***

YEARS ENDED JUNE 30, 2021 AND 2020

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INDEPENDENT AUDITORS' REPORT

To The Board of Trustees
Community Service Society of New York and Affiliates
New York, New York

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Community Service Society of New York and Affiliates, which comprise the balance sheets as of June 30, 2021 and 2020, and the related consolidated statements of activities, cash flows, and functional expenses for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Community Service Society of New York and Affiliates as of June 30, 2021 and 2020, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Dorfman Abrams Music, LLC

Saddle Brook, New Jersey

January 14, 2022

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

CONSOLIDATED BALANCE SHEETS

(in thousands)

ASSETS

| | June 30, | |
|---|-------------------|-------------------|
| | 2021 | 2020 |
| Assets: | | |
| Cash and cash equivalents | \$ 5,862 | \$ 3,603 |
| Investments | 177,782 | 143,936 |
| Government and other receivables | 11,462 | 12,401 |
| Prepaid expenses and other assets | 498 | 282 |
| Beneficial interest in perpetual trusts | 46,585 | 37,615 |
| Property and equipment, net | 30,942 | 32,117 |
| | <u>273,131</u> | <u>229,954</u> |
| Total assets | <u>\$ 273,131</u> | <u>\$ 229,954</u> |

LIABILITIES AND NET ASSETS

| | | |
|--|-------------------|-------------------|
| Liabilities: | | |
| Accounts payable and accrued expenses | \$ 6,720 | \$ 6,499 |
| Accrued pension and post-retirement liability | 13,350 | 29,922 |
| Refundable advance - Paycheck Protection Program | | 3,068 |
| | <u>20,070</u> | <u>39,489</u> |
| Total liabilities | <u>20,070</u> | <u>39,489</u> |
| Net assets: | | |
| Without donor restrictions: | | |
| Board designated: | | |
| Quasi-endowment fund | 107,797 | 77,220 |
| Operating reserve | 5,000 | 5,000 |
| Other | 1,357 | 1,255 |
| Bequest | 7,650 | 7,390 |
| Undesignated | 42,524 | 27,696 |
| | <u>164,328</u> | <u>118,561</u> |
| Total net assets without donor restrictions | <u>164,328</u> | <u>118,561</u> |
| With donor restrictions: | | |
| Donor restricted endowment funds | 29,095 | 29,095 |
| Beneficial interest in perpetual trusts | 46,585 | 37,615 |
| Purpose restricted | 13,053 | 5,194 |
| | <u>88,733</u> | <u>71,904</u> |
| Total net assets with donor restrictions | <u>88,733</u> | <u>71,904</u> |
| Total net assets | <u>253,061</u> | <u>190,465</u> |
| Total liabilities and net assets | <u>\$ 273,131</u> | <u>\$ 229,954</u> |

The accompanying notes are an integral part of these consolidated financial statements.

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

CONSOLIDATED STATEMENTS OF ACTIVITIES
(in thousands)

| | Year ended June 30, 2021 | | | Year ended June 30, 2020 | | |
|--|----------------------------|-------------------------|-------------------|----------------------------|-------------------------|-------------------|
| | Without donor restrictions | With donor restrictions | Total | Without donor restrictions | With donor restrictions | Total |
| Operating revenue and support: | | | | | | |
| Government grants | \$ | \$ 23,014 | \$ 23,014 | \$ | \$ 20,014 | \$ 20,014 |
| Direct contributions and federated campaigns | 685 | 1,987 | 2,672 | 1,311 | 2,766 | 4,077 |
| Bequests | 260 | | 260 | 67 | | 67 |
| Program fees and other revenue | 139 | | 139 | 110 | | 110 |
| Investment return used for operations, net | 6,422 | 3,578 | 10,000 | 7,213 | 2,377 | 9,590 |
| Special events, net of expenses of \$0 in 2021 and \$8 in 2020 | | | | 8 | | 8 |
| Net assets released from restrictions | 28,379 | (28,379) | | 24,531 | (24,531) | |
| Total operating revenue and support | 35,885 | 200 | 36,085 | 33,240 | 626 | 33,866 |
| Operating expenses: | | | | | | |
| Program services: | | | | | | |
| Direct program services | 28,347 | | 28,347 | 25,217 | | 25,217 |
| Policy, research and advocacy | 3,126 | | 3,126 | 3,893 | | 3,893 |
| Public interest | 606 | | 606 | 986 | | 986 |
| Total program services | 32,079 | | 32,079 | 30,096 | | 30,096 |
| Supporting services: | | | | | | |
| Management and general | 2,516 | | 2,516 | 3,841 | | 3,841 |
| Fundraising | 1,077 | | 1,077 | 1,266 | | 1,266 |
| Total supporting services | 3,593 | | 3,593 | 5,107 | | 5,107 |
| Total operating expenses | 35,672 | | 35,672 | 35,203 | | 35,203 |
| Excess (deficit) of operating revenue over operating expenses | 213 | 200 | 413 | (1,963) | 626 | (1,337) |
| Non-operating activities: | | | | | | |
| Investment return in excess of amount used for operations, net | 26,901 | 16,629 | 43,530 | (1,965) | | (1,965) |
| Total non-operating activities | 26,901 | 16,629 | 43,530 | (1,965) | | (1,965) |
| Change in net assets before pension and post-retirement related charges | 27,114 | 16,829 | 43,943 | (3,928) | 626 | (3,302) |
| Pension and post-retirement related charges other than net periodic pension cost | 18,653 | | 18,653 | (9,209) | | (9,209) |
| Change in total net assets | 45,767 | 16,829 | 62,596 | (13,137) | 626 | (12,511) |
| Net assets, beginning of year | 118,561 | 71,904 | 190,465 | 131,698 | 71,278 | 202,976 |
| Net assets, end of year | \$ 164,328 | \$ 88,733 | \$ 253,061 | \$ 118,561 | \$ 71,904 | \$ 190,465 |

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(in thousands)

| | Year ended June 30, | |
|---|---------------------|-----------------|
| | <u>2021</u> | <u>2020</u> |
| Cash flows from operating activities: | | |
| Change in net assets | \$ 62,596 | \$ (12,511) |
| Adjustments to reconcile change in net assets to net cash provided (used) by operating activities: | | |
| Depreciation | 1,425 | 1,380 |
| Net realized and unrealized gain on investments | (40,617) | (3,320) |
| (Increase) decrease in beneficial interest in perpetual trusts | (8,970) | 198 |
| Pension and post-retirement related changes other than net periodic pension cost | (18,653) | 9,209 |
| Bad debt expense | 22 | 5 |
| Changes in operating assets and liabilities: | | |
| (Increase) decrease in: | | |
| Government and other receivables | 917 | (3,479) |
| Prepaid expenses and other assets | (216) | 193 |
| Increase (decrease) in: | | |
| Accounts payable and accrued expenses | 221 | 387 |
| Accrued pension and post-retirement liability | 2,081 | 1,005 |
| Refundable advance - Paycheck Protection Program | (3,068) | 3,068 |
| Net cash used by operating activities | <u>(4,262)</u> | <u>(3,865)</u> |
| Cash flows from investing activities: | | |
| Purchases of investments | (26,891) | (179,954) |
| Proceeds from sale/maturity of investments | 33,663 | 183,358 |
| Purchases of property and equipment | (251) | (182) |
| Net cash provided by investing activities | <u>6,521</u> | <u>3,222</u> |
| Net increase (decrease) in cash and cash equivalents | 2,259 | (643) |
| Cash and cash equivalents, beginning of year | <u>3,603</u> | <u>4,246</u> |
| Cash and cash equivalents, end of year | <u>\$ 5,862</u> | <u>\$ 3,603</u> |

The accompanying notes are an integral part of these consolidated financial statements.

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
(in thousands)

Years Ended June 30, 2021 and 2020

| | Program services expenses | | | | | | | |
|---------------------------------------|---------------------------|------------------|-------------------------------|-----------------|-----------------|---------------|------------------|------------------|
| | Direct program services | | Policy, research and advocacy | | Public interest | | Total | |
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Salaries | \$ 10,113 | \$ 8,415 | \$ 1,520 | \$ 2,071 | \$ 209 | \$ 381 | \$ 11,842 | \$ 10,867 |
| Fringe benefits and payroll taxes | 5,588 | 4,273 | 835 | 920 | 170 | 198 | 6,593 | 5,391 |
| Total salaries and related expenses | 15,701 | 12,688 | 2,355 | 2,991 | 379 | 579 | 18,435 | 16,258 |
| Professional fees | 10,712 | 10,512 | 440 | 452 | 88 | 249 | 11,240 | 11,213 |
| Occupancy | 324 | 421 | 64 | 94 | 11 | 16 | 399 | 531 |
| Software and equipment expenses | 153 | 149 | 17 | 27 | 21 | 23 | 191 | 199 |
| Direct assistance | 397 | 287 | | | | | 397 | 287 |
| Telephone and communication | 134 | 113 | 18 | 19 | 3 | 4 | 155 | 136 |
| Insurance | 7 | 8 | 8 | 14 | | | 15 | 22 |
| Support payments | 29 | 51 | 4 | 2 | 72 | 80 | 105 | 133 |
| Conferences, conventions and meetings | 15 | 30 | 4 | 30 | | | 19 | 60 |
| Printing and other office expenses | 6 | 4 | 1 | 5 | | 1 | 7 | 10 |
| Transportation | 27 | 125 | 1 | 32 | | 1 | 28 | 158 |
| Supplies | 31 | 69 | 5 | 13 | | | 36 | 82 |
| Postage and shipping | 10 | 18 | 1 | 3 | | | 11 | 21 |
| Other expenses | 17 | 21 | 32 | 33 | 1 | 1 | 50 | 55 |
| Bad debt expense | 22 | 5 | | | | | 22 | 5 |
| Depreciation | 762 | 716 | 176 | 178 | 31 | 32 | 969 | 926 |
| Total operating expenses | <u>\$ 28,347</u> | <u>\$ 25,217</u> | <u>\$ 3,126</u> | <u>\$ 3,893</u> | <u>\$ 606</u> | <u>\$ 986</u> | <u>\$ 32,079</u> | <u>\$ 30,096</u> |

The accompanying notes are an integral part of these consolidated financial statements.

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
(in thousands)

Years Ended June 30, 2021 and 2020

| | Supporting services expenses | | | | | | Total program and supporting services expenses | |
|---------------------------------------|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|------------------|
| | Management and general | | Fundraising | | Total | | 2021 | 2020 |
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 | | |
| Salaries | \$ 504 | \$ 1,542 | \$ 448 | \$ 655 | \$ 952 | \$ 2,197 | \$ 12,794 | \$ 13,064 |
| Fringe benefits and payroll taxes | 520 | 617 | 307 | 307 | 827 | 924 | 7,420 | 6,315 |
| Total salaries and related expenses | 1,024 | 2,159 | 755 | 962 | 1,779 | 3,121 | 20,214 | 19,379 |
| Professional fees | 366 | 410 | 137 | 100 | 503 | 510 | 11,743 | 11,723 |
| Occupancy | 82 | 101 | 19 | 23 | 101 | 124 | 500 | 655 |
| Software and equipment expenses | 258 | 269 | 5 | 8 | 263 | 277 | 454 | 476 |
| Direct assistance | | | | | | | 397 | 287 |
| Telephone and communication | 60 | 58 | 3 | 4 | 63 | 62 | 218 | 198 |
| Insurance | 165 | 148 | | | 165 | 148 | 180 | 170 |
| Support payments | | | | | | | 105 | 133 |
| Conferences, conventions and meetings | 57 | 133 | 1 | 4 | 58 | 137 | 77 | 197 |
| Printing and other office expenses | | | 68 | 79 | 68 | 79 | 75 | 89 |
| Transportation | 42 | 70 | | 2 | 42 | 72 | 70 | 230 |
| Supplies | 29 | 53 | 1 | 1 | 30 | 54 | 66 | 136 |
| Postage and shipping | 6 | 9 | 16 | 22 | 22 | 31 | 33 | 52 |
| Other expenses | 22 | 27 | 21 | 11 | 43 | 38 | 93 | 93 |
| Bad debt expense | | | | | | | 22 | 5 |
| Depreciation | 405 | 404 | 51 | 50 | 456 | 454 | 1,425 | 1,380 |
| Total operating expenses | <u>\$ 2,516</u> | <u>\$ 3,841</u> | <u>\$ 1,077</u> | <u>\$ 1,266</u> | <u>\$ 3,593</u> | <u>\$ 5,107</u> | <u>\$ 35,672</u> | <u>\$ 35,203</u> |

The accompanying notes are an integral part of these consolidated financial statements.

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (in thousands)

June 30, 2021 and 2020

1. Nature of the Organizations

Community Service Society of New York (CSS) and its affiliated organizations, Institute for Community Empowerment (Institute), and Friends of R.S.V.P., Inc. (CSS and its affiliates are collectively referred to as the Society), are affiliated through common board control. CSS is a 501(c)(3) not-for-profit corporation operating under a Certificate of Consolidation granted by the State of New York in 1939, merging the New York Association for Improving the Condition of the Poor and The Charity Organization Society of the City of New York. It is a private, nonsectarian, voluntary social service agency. The mission of Community Service Society of New York is to identify problems which create a permanent poverty class in New York City and to advocate the systemic changes required to eliminate such problems. CSS's primary goals are to advocate for better job opportunities to break the cycle of intergenerational poverty that particularly affects communities of color; promote policies and programs that advance the economic security of the poor and working poor; and promote health care reform as an essential strategy for alleviating barriers to employment and economic stability.

The Institute is a 501(c)(4) not-for-profit corporation which was established in November 1988 to perform certain electoral advocacy, research, and lobbying activities with other community-based organizations. The Institute did not engage in any activities during either of the years ended June 30, 2021 or 2020.

Friends of R.S.V.P., Inc. is a 501(c)(3) private foundation created in 1986 as a fund-raising vehicle for the Retired and Senior Volunteer Program administered by CSS. On January 23, 2005, the Board of Trustees voted to dissolve the Friends of R.S.V.P., Inc. Implementation of this decision has yet to occur citing the potential of a name change or reorganization.

The Society's primary sources of revenues are government grants, contributions, and investment income.

2. Summary of significant accounting policies

This summary of significant accounting policies of the Society is presented to assist in understanding the Society's consolidated financial statements. The consolidated financial statements and notes are representations of the Society's management, which is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America as promulgated in *FASB Accounting Standards Codification* (the Codification) and have been consistently applied in the preparation of the consolidated financial statements.

Principles of consolidation

The consolidated financial statements include the accounts of CSS, Institute and Friends of R.S.V.P., Inc. All material intercompany balances and transactions have been eliminated in consolidation.

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2021 and 2020

2. Summary of significant accounting policies (continued)

Basis of presentation

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Net assets, revenues, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Society and changes therein are classified and reported as follows:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Society. These net assets may be used at the discretion of the Organization's management and the Board of Trustees. Included within net assets without donor restrictions are board-designated net assets of \$114,154 and \$83,475 as of June 30, 2021 and 2020, respectively.

Net assets with donor restrictions - Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Functional allocation of expenses

The costs of providing various programs and support services have been summarized on a functional basis in the consolidated statement of activities and in the consolidated statement of functional expenses. Accordingly, natural expenses attributable to more than one functional expense category are allocated using a variety of cost allocation techniques such as time and effort and square footage.

Measure of operations

The statement of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Society's ongoing services and amounts appropriated and spent from the Society's investment account. Non-operating activities are limited to other investment activity not used in operations, pension related charges other than net periodic pension cost and other activities considered to be of a more unusual or nonrecurring nature.

Fair value of financial instruments

The carrying amounts reported on the consolidated balance sheet of the Society approximate their fair value.

Income taxes

The Organizations' are tax-exempt organizations as defined by 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 Organization 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 Organization has determined that there are no material uncertain tax positions that require recognition or disclosure in the consolidated financial statements.

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2021 and 2020

2. Summary of significant accounting policies (continued)

Operating revenue and support

The Society recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Bequests are recognized when the Society receives notification that the probate court has declared the will valid. Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. Conditional promises to give are contributions with a measurable performance or other barrier and a right of return. Contributions with conditions are not recognized until the conditions upon which they depend have been met.

A significant portion of the Society's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Society has incurred expenditures in compliance with specific contract or grant provisions. Amounts received on cost reimbursement grants, prior to incurring qualifying expenditures, are reported as refundable advances in the consolidated balance sheet. Under the terms of funding agreements with various governmental agencies, certain reported expenditures are subject to audit and acceptance by the funding agencies. In the opinion of management, adjustments, if any, resulting from future audits, should not have a material effect on the Society's financial position or changes in its net assets.

The Society recognizes revenue from special events when the event takes place. The Society records special event revenue equal to the fair value of direct benefits to donors, and contribution income for the excess received. Amounts received prior to the commencement of the event, including deposits, are deferred to the applicable period.

In-kind contributions are reflected as contributions at fair value at date of donation and are reported as support without donor restrictions unless explicit donor stipulations specify how donated assets must be used. The Society did not recognize any in-kind donations during either of the years ended June 30, 2021 or 2020.

Several volunteers have made significant contributions of their time in furtherance of the Society's mission. These services were not reflected in the accompanying consolidated statement of activities because they do not meet the necessary criteria for recognition under U.S. GAAP.

Cash and cash equivalents

Cash consists of demand deposit accounts. Highly liquid financial instruments with maturities of three months or less that are held in the Society's investment portfolio are classified as investments and are not considered to be cash for the purposes of the consolidated statement of cash flows.

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2021 and 2020

2. Summary of significant accounting policies (continued)

Investments

Investments are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the consolidated balance sheet. The Society invests in various types of investment securities. Investment securities, in general, are exposed to various risks such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term, based on the markets' fluctuations, and that such changes could materially affect the amounts reported in the Society's consolidated financial statements. Investment fees are netted against the investment return.

Government and other receivables

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Discount amortization is included in contribution revenue. Conditional promises to give are not included as support until the conditions are met. All government and other receivables were due within one year as of both years ended June 30, 2021 and 2020.

Allowance for doubtful accounts

Receivables are charged to bad debt expense when they are determined to be uncollectible based upon a periodic review of client balances by management. Factors used to determine whether an allowance should be recorded include the age of the receivable and a review of payments subsequent to year end. As of both June 30, 2021 and 2020, management determined that an allowance was not necessary.

Beneficial interest in perpetual trusts

The Society has beneficial interests in various perpetual trusts. The Society's interest in these trusts is reported as a contribution in the year received at their fair value. Changes in the fair value of the underlying assets are recognized as income or loss on the consolidated statement of activities.

Property and equipment

Property and equipment are stated at cost, if purchased, or at fair value at the date of the gift, if donated, less accumulated depreciation. The cost of property and equipment purchased in the amount of \$2,500 or more with an estimated useful life in excess of a year is capitalized. Depreciation is provided in amounts sufficient to amortize the cost of the property and equipment over the estimated useful lives on a straight-line basis.

| | |
|-------------------------------|-------------|
| Building | 39 years |
| Building improvements | 15 years |
| Computer and office equipment | 3 - 7 years |

The cost of assets sold or otherwise disposed of and the accumulated depreciation thereon are eliminated from the accounts and the resulting gain or loss is reflected in income. Expenditures for maintenance and repairs are charged to expense as incurred; replacements and betterments that extend the useful lives are capitalized.

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2021 and 2020

2. Summary of significant accounting policies (continued)

Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Reclassifications

Certain amounts in the 2020 consolidated financial statements have been reclassified to conform to the 2021 presentation.

3. Availability and liquidity

The following reflects the Society's financial assets as of June 30, 2021, reduced by funds not available for general use due to restrictions imposed by either the governing board and/or donor-imposed restrictions within one year of the consolidated balance sheet date. However, funds already appropriated from donor-restricted endowment for general expenditure within one year of the consolidated balance sheet date are not deemed unavailable.

The following represents the Society's financial assets at June 30, 2021:

Financial assets:

| | |
|---|----------------|
| Cash and cash equivalents | \$ 5,862 |
| Investments | 177,782 |
| Government and other receivables | 11,462 |
| Beneficial interest in perpetual trusts | <u>46,585</u> |
| Total financial assets | <u>241,691</u> |

Less funds unavailable for general expenditures within one year due to:

| | |
|--|-----------------|
| Donor-imposed restrictions | 88,733 |
| Board designated net assets | 114,154 |
| Less: net assets with restrictions to be met in less than a year | <u>(12,953)</u> |

| | |
|--|----------------|
| Total funds unavailable for general expenditures within one year | <u>189,934</u> |
|--|----------------|

| | |
|---|------------------|
| Financial assets available for general expenditures within one year | <u>\$ 51,757</u> |
|---|------------------|

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2021 and 2020

3. Availability and liquidity (continued)

The Society's operations are substantially supported by government grants and restricted contributions. Because donor-imposed restrictions or contractual obligations require resources to be used in a particular manner or in a future period, the Society must maintain sufficient resources to meet these responsibilities. Thus, financial assets may not be available for general expenditure within one year. As part of the Society's liquidity management, there is a policy in place to structure financial assets to be available as obligations become due. The Society's goal is generally to maintain financial assets to meet 90 days of operating expenses, approximately \$8,600. Cash in excess of daily requirements is invested in short-term investments.

In addition, the governing board has designated certain funds (see Note 12) that may be drawn upon in the event of financial distress or an immediate liquidity need resulting from events outside the typical life cycle of converting financial assets to cash or settling financial liabilities. The Society also had \$6,000 available on its line of credit to meet unanticipated liquidity needs at June 30, 2021 (See Note 3).

4. Risks and uncertainties

Financial instruments that potentially subject the Society to concentrations of credit risk consist principally of cash and cash equivalents, investments, and governmental and other receivables. The Society maintains its cash and cash equivalents in bank deposit accounts, the balances of which, at times, may exceed federally insured limits. Exposure to credit risk is reduced by placing such deposits in high quality financial institutions. The Society limits its exposure by performing periodic evaluations of the financial institution where it maintains its cash and cash equivalents. Investment securities are exposed to various risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the consolidated financial statements. Concentration of credit risk with respect to receivables is limited due to the fact that they are mainly derived from governmental agencies.

In the first quarter of calendar year 2020, the outbreak of a novel strain of coronavirus, COVID-19, was declared a Pandemic. The Pandemic did not have an impact on the Society until mid-March 2020. In response to the Pandemic, management has modified certain business and workforce practices and implemented new protocols to promote social distancing and enhance health and safety measures in their office. In addition, most of the Society's workforce continues to work from home. The Pandemic also impacted the Society's direct service programs that now required the exclusive use of technology to continue its operations. To the date of these consolidated financial statements, there has been no significant programmatic slowdowns or funding changes. However, events surrounding the Federal and State of New York's responses to the Pandemic could change this, and that change could be material.

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2021 and 2020

5. Government grants and other receivables

Government grants and other receivables consist of the following at June 30:

| | <u>2021</u> | <u>2020</u> |
|---|------------------|------------------|
| Government receivables: | | |
| U.S. Department of Health and Human Services: | | |
| Community Health Advocate | \$ 1,656 | \$ 1,722 |
| Navigator Program Grant | 2,495 | 2,494 |
| ABD Healthcare Program Grant | <u>710</u> | <u>1,010</u> |
| | 4,861 | 5,226 |
| Corporation for National and Community Service: | | |
| RSVP Program | 188 | 204 |
| New York State Department of Health: | | |
| ICAN Healthcare Program Grant | 2,429 | 2,628 |
| New York City DOHMH: | | |
| Harlem Healthcare Program Grant | 228 | 590 |
| Other government receivables | <u>2,570</u> | <u>1,574</u> |
| Total government receivables | 10,276 | 10,222 |
| Non-government receivables | <u>1,186</u> | <u>2,179</u> |
| | <u>\$ 11,462</u> | <u>\$ 12,401</u> |

At both June 30, 2021 and 2020, all receivables were expected to be collected within one year.

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2021 and 2020

6. Fair value measurements

The Codification establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

Level 1 - Inputs that reflect unadjusted quoted prices in active markets for identical assets or liabilities that the Society has the ability to access at the measurement date;

Level 2 - Inputs other than quoted prices that are observable for the assets or liability either directly or indirectly, including inputs that are not considered to be active;

Level 3 - Inputs that are unobservable.

Inputs are used in applying the various valuation techniques and broadly refer to the assumptions that market participants use to make valuation decisions, including assumptions about risk. Inputs may include price information, volatility statistics, specific and broad criteria data, liquidity statistics, and other factors.

An investment's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. However, the determination of what constitutes "observable" requires significant judgment by the Society. The Society considers observable data to be that market data which is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, provided by multiple, independent sources that are actively involved in the relevant market.

The categorization of an investment within the hierarchy is based upon the pricing transparency of the investment and does not necessarily correspond to the Society's perceived risk of that investment.

The following is a description of the valuation methodologies used for assets measured at fair value.

Money market funds, fixed-income securities and equities - Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds - Valued at the net asset value (NAV) of shares held at year end as determined by the managers of the underlying funds.

Alternative investments and private equities - There are no observable inputs and certain of the underlying investments are not publicly traded and there is no secondary market for such funds. These mutual funds are valued by the managers of the underlying funds at the NAV of shares held by CSS at year end or other pricing methodologies.

Beneficial interest in perpetual trusts - Beneficial interest in perpetual trusts is valued at fair value of the Society's beneficial interest in the fair value of underlying assets.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Society believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2021 and 2020

6. Fair value measurements (continued)

Investment securities are stated at fair value and are summarized as follows at June 30:

| | 2021 | | 2020 | |
|----------------------------|-------------------|-------------------|-------------------|-------------------|
| | Cost | Fair value | Cost | Fair value |
| Cash equivalents | \$ 15,645 | \$ 15,645 | \$ 14,957 | \$ 14,957 |
| Money market funds | | | | |
| Fixed income: | | | | |
| U.S. government and agency | 5,709 | 5,747 | 7,893 | 8,266 |
| Corporate bonds | 2,965 | 3,042 | 3,223 | 3,398 |
| Mutual funds: | | | | |
| Equity | 77,830 | 115,066 | 83,693 | 90,292 |
| Fixed income | 10,756 | 11,200 | 8,331 | 8,398 |
| Alternative investment | 3,395 | 3,665 | 2,834 | 2,702 |
| U.S. equity | 8,475 | 10,522 | 7,613 | 6,820 |
| Non-U.S. equity | 8,927 | 11,446 | 8,969 | 9,103 |
| Private equity | 1,342 | 1,449 | | |
| | <u>\$ 135,044</u> | <u>\$ 177,782</u> | <u>\$ 137,513</u> | <u>\$ 143,936</u> |

The classification of the Society's investment securities at fair value is as follows at June 30, 2021:

| | Level 1 | Level 2 | Level 3 | Total |
|---|-------------------|-----------|------------------|-------------------|
| Cash equivalents | \$ 15,645 | \$ | \$ | \$ 15,645 |
| Money market funds | | | | |
| Fixed income: | | | | |
| U.S. government and agency | 5,747 | | | 5,747 |
| Corporate bonds | 3,043 | | | 3,043 |
| Mutual funds: | | | | |
| Equity | 115,066 | | | 115,066 |
| Fixed income | 11,200 | | | 11,200 |
| Alternative investment | | | 3,665 | 3,665 |
| U.S. equity | 10,522 | | | 10,522 |
| Non-U.S. equity | 11,445 | | | 11,445 |
| Private equity | | | 1,449 | 1,449 |
| | <u>172,668</u> | | <u>5,114</u> | <u>177,782</u> |
| Beneficial interest in perpetual trusts | | | 46,585 | 46,585 |
| | <u>\$ 172,668</u> | <u>\$</u> | <u>\$ 51,699</u> | <u>\$ 224,367</u> |

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2021 and 2020

6. Fair value measurements (continued)

The classification of the Society's investment securities at fair value is as follows at June 30, 2020:

| | <u>Level 1</u> | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u> |
|---|-------------------|----------------|------------------|-------------------|
| Cash equivalents | \$ 14,957 | \$ | \$ | \$ 14,957 |
| Money market funds | | | | |
| Fixed income: | | | | |
| U.S. government and agency | 8,266 | | | 8,266 |
| Corporate bonds | 3,398 | | | 3,398 |
| Mutual funds: | | | | |
| Equity | 90,292 | | | 90,292 |
| Fixed income | 8,398 | | | 8,398 |
| Alternative investment | | | 2,702 | 2,702 |
| U.S. equity | 6,820 | | | 6,820 |
| Non-U.S. equity | 9,103 | | | 9,103 |
| | <u>141,234</u> | | <u>2,702</u> | <u>143,936</u> |
| Beneficial interest in perpetual trusts | | | <u>37,615</u> | <u>37,615</u> |
| | <u>\$ 141,234</u> | <u>\$</u> | <u>\$ 40,317</u> | <u>\$ 181,551</u> |

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2021 and 2020

6. Fair value measurements (continued)

The table below sets forth a summary of changes in the fair value of the level 3 assets for the year ended June 30, 2021:

| | BlackRock Strategic Income Opprtnts PTF Inst | BlackRock Allocation Shares Series P | BlackRock Allocation Shares Series A | DFA Real Estate Securities | DFA International Real Estate Securities | Permanent Portfolio Fund | Wilshire Private Equity Annual Fund Series L.P. | Templeton Global Bond Fund | Total | Beneficial Interest in Perpetual | Total |
|----------------------------|---|--|--|----------------------------------|---|--------------------------------|--|----------------------------------|----------|--|-----------|
| Balance, beginning of year | \$ 610 | \$ | \$ | \$ | \$ | \$ | \$ | \$ 2,092 | \$ 2,702 | \$ 37,615 | \$ 40,317 |
| Purchases | 3 | | | | | 3,085 | 1,357 | | 4,445 | | 4,445 |
| Sales | (303) | | | | | (164) | | (2,091) | (2,558) | | (2,558) |
| Fees | | | | | | | (27) | | (27) | | (27) |
| Interest/dividend income | | | | | | 164 | 13 | 39 | 216 | | 216 |
| Unrealized gain/(loss) | 17 | | | | | 253 | 106 | 131 | 507 | 8,970 | 9,477 |
| Realized gain/(loss) | | | | | | | | (171) | (171) | | (171) |
| Net change | (283) | | | | | 3,338 | 1,449 | (2,092) | 2,412 | 8,970 | 11,382 |
| Balance, end of year | \$ 327 | \$ | \$ | \$ | \$ | \$ 3,338 | \$ 1,449 | \$ | \$ 5,114 | \$ 46,585 | \$ 51,699 |

The table below sets forth a summary of changes in the fair value of the level 3 assets for the year ended June 30, 2020:

| | BlackRock Strategic Income Opprtnts PTF Inst | BlackRock Allocation Shares Series P | BlackRock Allocation Shares Series A | DFA Real Estate Securities | DFA International Real Estate Securities | Permanent Portfolio Fund | Wilshire Private Equity Annual Fund Seires L.P. | Templeton Global Bond Fund | Total | Beneficial Interest in Perpetual | Total |
|----------------------------|---|--|--|----------------------------------|---|--------------------------------|--|----------------------------------|----------|--|-----------|
| Balance, beginning of year | \$ 2,470 | \$ 713 | \$ 570 | \$ 1,241 | \$ 1,181 | \$ | \$ | \$ | \$ 6,175 | \$ 37,813 | \$ 43,988 |
| Purchases | 244 | | | | | | | 5,162 | 5,406 | | 5,406 |
| Sales | (2,169) | (714) | (541) | (1,293) | (1,233) | | | (3,032) | (8,982) | | (8,982) |
| Interest/dividend income | 46 | | 18 | 3 | | | | 125 | 192 | | 192 |
| Unrealized gain/(loss) | (8) | 63 | 3 | 170 | (75) | | | (131) | 22 | (198) | (176) |
| Realized gain/(loss) | 27 | (62) | (50) | (121) | 127 | | | (32) | (111) | | (111) |
| Net change | (1,860) | (713) | (570) | (1,241) | (1,181) | | | 2,092 | (3,473) | (198) | (3,671) |
| Balance, end of year | \$ 610 | \$ | \$ | \$ | \$ | \$ | \$ | \$ 2,092 | \$ 2,702 | \$ 37,615 | \$ 40,317 |

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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June 30, 2021 and 2020

6. Fair value measurements (continued)

The following table describes the investments that are included in level 3 of the fair value hierarchy.

| Fund name | Redemption period | Notice period | Description of fund | 2021 | 2020 |
|--|-------------------|---------------|--|-----------------|-----------------|
| BlackRock Strategic Income Opportunities Fund | | | Employs a flexible investment approach across fixed income sectors without constraints on maturity, sector, quality or geography. The Fund actively manages two main risks in fixed income, interest rate risk and credit risk, to provide a compelling combination of income, low volatility and attractive returns. | \$ 327 | \$ 610 |
| Permanent Portfolio Fund | | | The fund seeks to preserve and increase long-term purchasing power value by investing fixed percentages in gold, silver, Swiss Franc assets, stocks of real estate and natural resource companies, aggressive growth stocks, and US Treasury securities. | 3,338 | |
| Wilshire Private Equity Annual Fund Series, L.P. | | | <p>The Fund is designed to be a turnkey private equity solution consisting of 6-12 primary fund investments and up to 6 secondary fund investments and direct co-investments diversified by sector and geography. The Fund will be structured to be diversified by sector, industry and geography. Each series containing 6-12 primary fund investments and up to 6 secondary fund investments and direct co-investments would be expected to be in excess of 60 underlying investment positions. We also believe in the importance of vintage year diversification and believe investors can achieve this objective by investing in future annual series offerings.</p> <p>The Fund will follow a legacy of fully discretionary private markets investment vehicles that Wilshire has sponsored. The Fund will seek to develop a diversified portfolio of private equity investments composed primarily of private equity partnerships targeting long-term net returns that are expected to exceed those available through a diversified portfolio of publicly-traded equity securities. The Fund will focus on underserved and niche markets and may include select transactions that could further diversify the portfolio and may generate incremental returns. The fund aims to generate strong risk-adjusted returns on behalf of its investors.</p> | 1,449 | |
| Templeton Global Bond Fund | | | The fund seeks current income with capital appreciation and growth of income, by investing at least 80% of its net assets in bonds of governments, government related entities and government agencies located anywhere in the world. The fund regularly enters into various currency-related and other transactions involving derivative instruments. | | 2,092 |
| | | | | <u>\$ 5,114</u> | <u>\$ 2,702</u> |

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2021 and 2020

6. Fair value measurements (continued)

The following schedule summarizes the net investment return. The classification of the investment return is reported in the consolidated statement of activities.

| | <u>2021</u> | <u>2020</u> |
|---|------------------|-----------------|
| Interest and dividend income | \$ 2,176 | \$ 2,908 |
| Net realized and unrealized gain on investments | 49,587 | 3,122 |
| Perpetual trust investment income | <u>1,767</u> | <u>1,595</u> |
| | <u>\$ 53,530</u> | <u>\$ 7,625</u> |

Consistent with the Society's spending policy for the years ended June 30, 2021 and 2020, \$10,000 and \$9,590 was appropriated and spent, respectively.

7. Property and equipment

A summary of property and equipment is as follows at June 30:

| | <u>2021</u> | <u>2020</u> |
|-------------------------------|------------------|------------------|
| Land | \$ 5,035 | \$ 5,035 |
| Building and improvements | 32,399 | 32,279 |
| Computer and office equipment | <u>2,120</u> | <u>1,990</u> |
| | 39,554 | 39,304 |
| Less accumulated depreciation | <u>8,612</u> | <u>7,187</u> |
| | <u>\$ 30,942</u> | <u>\$ 32,117</u> |

Depreciation expense for the years ended June 30, 2021 and 2020 was \$1,425 and \$1,380, respectively.

8. Line of credit

The Society has a \$6,000 revolving line of credit with a financial institution that bears interest at LIBOR plus 0.95% per annum. The loan is secured by certain investments and expires on November 10, 2022.

There were no outstanding balances as of June 30, 2021 or 2020 and no interest expense was incurred during either of the years then ended.

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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9. Paycheck Protection Program loan

On May 8, 2020, the Society was granted a loan in the amount of \$3,068 pursuant to the Paycheck Protection Program (the PPP). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and related interest are forgivable as long as the Society uses the loan proceeds for eligible payroll and nonpayroll costs, while maintaining its payroll levels.

On June 15, 2021, the Society's application for forgiveness was approved and the full amount of the PPP loan, including accrued interest, was recognized as government grant revenue in accordance with ASC 985-605 on the statement of activities. While the Society believes that the loan forgiveness was based upon meeting the eligibility criteria, the U.S. Small Business Administration reserves the right to review the loan application and subsequent forgiveness within six years following the date of the loan forgiveness.

10. Net assets with donor restrictions and net assets released from donor restrictions

Net assets with donor restrictions are available for the following purposes at June 30:

| | <u>2021</u> | <u>2020</u> |
|---|------------------|------------------|
| Net assets with donor restrictions: | | |
| Subject to expenditure for specified purpose: | | |
| Direct program services | \$ 11,709 | \$ 3,025 |
| Policy, research and advocacy | 654 | 1,701 |
| Program administration | <u>690</u> | <u>468</u> |
| | <u>13,053</u> | <u>5,194</u> |
| Donor imposed restricted endowment funds | <u>29,095</u> | <u>29,095</u> |
| Beneficial interest in perpetual trusts | <u>46,585</u> | <u>37,615</u> |
| Net assets with donor restrictions | <u>\$ 88,733</u> | <u>\$ 71,904</u> |

Net assets released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by donors during fiscal years ended June 30, 2021 and 2020 were as follows:

| | <u>2021</u> | <u>2020</u> |
|------------------------------|------------------|------------------|
| Direct service programs | \$ 25,942 | \$ 22,800 |
| Policy research and advocacy | 1,857 | 1,587 |
| Management and general | <u>580</u> | <u>144</u> |
| | <u>\$ 28,379</u> | <u>\$ 24,531</u> |

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11. Endowment funds

The Society's endowment fund consists of both donor-restricted endowment funds which are classified and reported based on the existence or absence of donor-imposed restrictions and board-designated endowment funds. Board-designated endowment funds are portions of net assets without donor restriction which are designated or earmarked for long-term investment and functions as an endowment (Quasi-endowment). Any donated gift instructions received for particular purpose that the Society is unable to spend in the near term may be designated by the board for long-term investment and recognized as net assets with donor restrictions until those funds are used.

The Society's Board of Trustees is responsible for the long-term investment policies of the endowment funds, unless otherwise specified by the donor.

The Society has adopted the New York Prudent Management of Institutional Funds Act (NYPMIFA). As a result of this interpretation, the Society classifies endowment funds with donor-imposed restrictions as net assets with donor restrictions and income generated from those assets are time restricted until the Board of trustees appropriates them for expenditure. Most of those funds are also subject to purpose restrictions that may be met before they are released from restrictions.

NYPMIFA moves away from the "historic dollar value" standard and permits charities to apply a spending policy to endowments based on certain specified standards of prudence. The Society is now governed by the NYPMIFA spending policy, which establishes a maximum prudent spending limit of 7% of the average of its previous five years' balance.

The Society's Board of trustees has interpreted this change of policy as not requiring the maintenance of purchasing power of the original gift value contributed to the endowment fund, unless a donor stipulated to the contrary. As a result of this interpretation, when reviewing donor-restricted endowment funds, the society considers a fund to be underwater if the fair market value of the fund is less than its original initial value of gifts donated, the original value of subsequent gifts added to the fund and or any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. NYPMIFA has permitted spending from underwater funds in accordance with prudent measures as required under the law.

In addition to NYPMIFA prudent measures, the Society consider the following factors when determining to appropriate or accumulate donor-restricted endowment funds:

- The purpose of the donor restrictions
- Anticipated income and appreciation of the assets
- Preservation and duration of the fund
- General economic conditions
- The availability of other resources
- The investment policies of the Society

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11. Endowment funds (continued)

Return objectives, strategies employed and spending policy

The overall financial objective of the endowment is to provide the operations of the Society with a relatively stable stream of spendable revenue that increases over time and matches the general rate of inflation, as measured by the Consumer Price Index.

The long-term investment objective for the endowment fund is to attain a total return (net of investment management fees) of at least 6% per year in excess of inflation. This objective assumes that withdrawals from the Fund will average, long term, no more than 6% of the Fund's value over time.

Funds with deficiencies

The Society does not have any funds with deficiencies.

Composition of endowment funds

Endowment funds consist of the following at June 30:

| | <u>2021</u> | <u>2020</u> |
|--|-------------------|-------------------|
| Donor-restricted endowment funds: | | |
| Income restricted for specific purposes | \$ 4,741 | \$ 4,741 |
| Income restricted for program administration | 455 | 455 |
| Income available for general purposes | <u>23,899</u> | <u>23,899</u> |
| | <u>29,095</u> | <u>29,095</u> |
| Board-designated endowment funds: | | |
| Quasi-endowment fund | <u>107,797</u> | <u>77,220</u> |
| Total endowment funds | <u>\$ 136,892</u> | <u>\$ 106,315</u> |

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11. Endowment funds (continued)

Activity within endowment funds

Changes in endowment net assets for the year ended June 30, 2021 are as follows:

| | Board-designated endowment funds without donor restrictions | Endowment funds with donor restrictions | Total |
|---|--|---|------------|
| Endowment net assets, beginning of year: | \$ 77,220 | \$ 29,095 | \$ 106,315 |
| Investment return: | | | |
| Interest and dividend income | 1,238 | 467 | 1,705 |
| Realized gain | 2,236 | 843 | 3,079 |
| Unrealized gain | 28,454 | 7,339 | 35,793 |
| Total investment return | 31,928 | 8,649 | 40,577 |
| Appropriation of endowment income for expenditure | (1,351) | (8,649) | (10,000) |
| Endowment net assets, end of year | \$ 107,797 | \$ 29,095 | \$ 136,892 |

Changes in endowment net assets for the year ended June 30, 2020 are as follows:

| | Board-designated endowment funds without donor restrictions | Endowment funds with donor restrictions | Total |
|---|--|---|------------|
| Endowment net assets, beginning of year: | \$ 77,220 | \$ 29,095 | \$ 106,315 |
| Investment return: | | | |
| Interest and dividend income | 1,545 | 582 | 2,127 |
| Realized gain | 9,768 | 3,680 | 13,448 |
| Unrealized loss | (7,987) | (3,009) | (10,996) |
| Total investment return | 3,326 | 1,253 | 4,579 |
| Appropriation of endowment income for expenditure | (3,326) | (1,253) | (4,579) |
| Endowment net assets, end of year | \$ 77,220 | \$ 29,095 | \$ 106,315 |

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12. Board designated net assets

The Society's Board of Trustees has designated from net assets without donor restrictions for the following purposes as of June 30:

| | 2021 | 2020 |
|----------------------|-------------------|------------------|
| Quasi-endowment fund | \$ 107,797 | \$ 77,220 |
| Operating reserve | 5,000 | 5,000 |
| Other | 1,357 | 1,255 |
| | <u>\$ 114,154</u> | <u>\$ 83,475</u> |

13. Employee benefit plans

Pension plan and other post-retirement benefits

The Society has a noncontributory defined benefit pension plan (DB plan) covering substantially all employees. The Society also maintains life insurance benefits and contributory group medical benefits for full-time employees (i.e., those who worked 30 hours or more per week) employed prior to July 1, 1978 who retired at or after age 55 and were not covered by the terms of the collective bargaining agreement providing health benefits through the 1199 National Benefit Fund. The Society is required to accrue the estimated cost of these retiree benefit payments during the employees' active service period. The Society pays the cost of post-retirement benefits as incurred.

Effective July 1, 2021, the Society amended the DB Plan to freeze accruals under the traditional and cash balance formulas. The impact on the Society was a \$7,393 positive change in unrestricted net assets, which will be amortized over 10 years at approximately \$801 per annum.

The following tables summarize each plan's funded status at June 30:

| | 2021 | | |
|---|---------------------|-------------------|--------------------|
| | Pension benefits | Other benefits | Total |
| Projected benefit obligation | \$ (60,827) | \$ (42) | \$ (60,869) |
| Fair value of plan assets | 47,519 | | 47,519 |
| Funded status - recognized in the consolidated balance sheet | <u>\$ (13,308)</u> | <u>\$ (42)</u> | <u>\$ (13,350)</u> |
| | 2020 | | |
| | Pension benefits | Other benefits | Total |
| Projected benefit obligation | \$ (66,548) | \$ (212) | \$ (66,760) |
| Fair value of plan assets | 36,838 | | 36,838 |
| Funded status - recognized in the consolidated balance sheet | <u>\$ (29,710)</u> | <u>\$ (212)</u> | <u>\$ (29,922)</u> |

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13. Employee benefit plans (continued)

The following table provides information about the weighted average assumptions for the pension benefits as of June 30:

| | Pension cost | | Pension obligations | |
|---|--------------|-------|---------------------|-------|
| | 2021 | 2020 | 2021 | 2020 |
| Weighted-average assumptions as of June 30: | | | | |
| Discount rate | 2.75% | 3.50% | 2.75% | 2.75% |
| Expected return on plan assets | 7.00% | 7.00% | N/A | N/A |
| Rate of compensation increase | 4.50% | 4.50% | 4.50% | 4.50% |

The following table provides information about the weighted average assumptions for the other benefits as of June 30:

| | Benefits cost | | Benefits obligations | |
|---|---------------|-------|----------------------|-------|
| | 2021 | 2020 | 2021 | 2020 |
| Weighted-average assumptions as of June 30: | | | | |
| Discount rate | 2.75% | 3.50% | 2.75% | 2.75% |
| Expected return on plan assets | N/A | N/A | N/A | N/A |
| Rate of compensation increase | N/A | N/A | N/A | N/A |

The following table provides information about the contributions to the plans and benefits paid for the years ended June 30:

| | 2021 | | | 2020 | | |
|--------------------------|------------------|----------------|----------|------------------|----------------|----------|
| | Pension benefits | Other benefits | Total | Pension benefits | Other benefits | Total |
| Society's contributions | \$ 1,200 | \$ 24 | \$ 1,224 | \$ 1,200 | \$ 53 | \$ 1,253 |
| Employee's contributions | \$ | \$ 0.1 | \$ 0.1 | \$ | \$ 0.1 | \$ 0.1 |
| Benefits paid | \$ 1,949 | \$ 24 | \$ 1,973 | \$ 1,905 | \$ 53 | \$ 1,958 |

The accumulated benefit obligation for the defined benefit pension plan was \$60,827 and \$58,794 at June 30, 2021 and 2020, respectively.

The Mortality table RP2006 with Generational Projection Scale MP-2018 used for both pension and other benefits as of June 30, 2020 was updated to RP2006 with Generational Projection Scale MP-2019 as of June 30, 2021.

An assumed long-term rate of return of 7.00% for both the years ended June 30, 2021 and 2020 was used for the pension plan. In developing this rate, the Society evaluated input from its actuaries on asset class return expectations and long-term inflation.

For measurement purposes with respect to other benefits, a 5.60% and 4.70% health care cost trend rate was assumed for 2021 and 2020, respectively.

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13. Employee benefit plans (continued)

Amounts recognized as changes in net assets, but not yet included in net periodic benefit cost, consist of following at June 30, 2021:

| | Pension benefits | Other benefits | Total |
|--|---------------------|-------------------|-------------|
| Beginning balance of cumulative pension related changes other than net periodic pension cost | \$ (26,853) | \$ 111 | \$ (26,742) |
| Changes: | | | |
| Amortization gain (loss) | 2,223 | (19) | 2,204 |
| Prior service credit/(cost) | 7,393 | | 7,393 |
| Asset gain (loss) | 8,884 | 151 | 9,035 |
| Net change | 18,500 | 132 | 18,632 |
| Ending balance of cumulative pension related changes other than net periodic pension cost | \$ (8,353) | \$ 243 | \$ (8,110) |

Amounts recognized as changes in net assets, but not yet included in net periodic benefit cost, consist of following at June 30, 2020:

| | Pension benefits | Other benefits | Total |
|--|---------------------|-------------------|-------------|
| Beginning balance of cumulative pension related changes other than net periodic pension cost | \$ (17,633) | \$ 100 | \$ (17,533) |
| Changes: | | | |
| Amortization gain (loss) | 1,354 | (14) | 1,340 |
| Asset gain (loss) | (10,574) | 25 | (10,549) |
| Net change | (9,220) | 11 | (9,209) |
| Ending balance of cumulative pension related changes other than net periodic pension cost | \$ (26,853) | \$ 111 | \$ (26,742) |

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13. Employee benefit plans (continued)

The components of net pension cost and net post-retirement benefit cost are as follows for the years ended June 30:

| | 2021 | | |
|-------------------------------|------------------|----------------|----------|
| | Pension benefits | Other benefits | Total |
| Service costs | \$ 1,794 | \$ | \$ 1,794 |
| Interest cost | 1,802 | 5 | 1,807 |
| Expected return on assets | (2,521) | | (2,521) |
| Net amortization and deferral | 2,223 | (19) | 2,204 |
| Net cost | \$ 3,298 | \$ (14) | \$ 3,284 |

| | 2020 | | |
|-------------------------------|------------------|----------------|----------|
| | Pension benefits | Other benefits | Total |
| Service costs | \$ 1,509 | \$ | \$ 1,509 |
| Interest cost | 1,978 | 9 | 1,987 |
| Expected return on assets | (2,577) | | (2,577) |
| Net amortization and deferral | 1,354 | (14) | 1,340 |
| Net cost | \$ 2,264 | \$ (5) | \$ 2,259 |

The future expected benefits to be paid for the plans are as follows for the years ended June 30:

| | Pension benefits | Other benefits | Total |
|-------------|------------------|----------------|-----------|
| 2022 | \$ 2,315 | \$ 13 | \$ 2,328 |
| 2023 | 2,481 | 10 | 2,491 |
| 2024 | 2,637 | 7 | 2,644 |
| 2025 | 2,648 | 5 | 2,653 |
| 2026 | 2,731 | 3 | 2,734 |
| 2027 - 2031 | 14,001 | 6 | 14,007 |
| | \$ 26,813 | \$ 44 | \$ 26,857 |

403(b) Plan

In addition, the Society has established a 403(b) plan for all employees; however, only non-union employees are eligible to participate for purposes of matching contributions. The Society matches employee contributions to the plan at a rate of 50% up to the first 6% of each employee's salary. Salary deferrals in excess of \$12 are not matched. The Society's contributions to the plan were \$185 and \$179 during the years ended June 30, 2021 and 2020, respectively.

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14. Commitments and contingencies

The Society leases various equipment and automobiles under operating leases which expire through October 2023. Rent expense for these leases was \$130 and \$141 for the years ended June 30, 2021 and 2020, respectively.

Minimum annual rental commitments for the remaining term of the Society's noncancelable operating leases are as follows:

| | | |
|----------------------|----|------------|
| Year ending June 30: | | |
| 2022 | \$ | 101 |
| 2023 | | 79 |
| 2024 | | <u>16</u> |
| | \$ | <u>196</u> |

15. Litigation

The Society is involved in legal matters arising in the normal course of its operations. In the opinion of management, the outcome of any pending claims will not have a material effect on the Society's financial position or results of operations.

16. Significant source of support

The Society received approximately 89% and 75% of its operating revenue and support, excluding investment returns, for the years ended June 30, 2021 and 2020, respectively, from New York State agencies. Amounts due the Society from these agencies were \$8,143 and \$8,505 at June 30, 2021 and 2020, respectively. Contracts with the funding agencies were renewed at comparable amounts for the upcoming fiscal year.

17. Collective bargaining agreement

Certain employees are covered by a collective bargaining agreement. The agreement with 1199 SEIU United Healthcare Workers East is effective through December 31, 2023. Payments made to the National Benefits fund were \$979 and \$888 for the years ended June 30, 2021 and 2020, respectively.

18. Subsequent events

Subsequent events have been evaluated through January 14, 2022, which is the date the consolidated financial statements were available to be issued. All subsequent events requiring recognition or disclosure as of June 30, 2021 have been incorporated into these consolidated financial statements. The Society is not aware of any additional material subsequent events.