

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

2019
Open to Public Inspection

1. General Information



| | | |
|---|---|--|
| For Fiscal Year Beginning (mm/dd/yyyy) 07/01/2019 and Ending (mm/dd/yyyy) 06/30/2020 | | |
| Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending | Name of Organization: COMMUNITY SERVICE SOCIETY OF NEW YORK | Employer Identification Number (EIN): 13-5562202 |
| | Mailing Address: 633 THIRD AVENUE, 10TH FLOOR | NY Registration Number: 00-40-48 |
| | City / State / ZIP: NEW YORK, NY 10017 | Telephone: 212 614-5334 334 |
| | Website: WWW.CSSNY.ORG | Email: CTARAMINA@CSSNY.ORG |

Check your organization's registration category: 7A only EPTL only DUAL (7A & EPTL) EXEMPT* Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com.

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

| | | | |
|---------------------------------------|--|-------------------------|----------------|
| President or Authorized Officer: |  | DAVID R. JONES | 2/23/21 |
| | Signature | Print Name and Title | Date |
| Chief Financial Officer or Treasurer: |  | CHARLES TARAMINA | 2/23/21 |
| | Signature | Print Name and Title | Date |

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

- 3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.
- 3b. EPTL filing exemption: Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

4. Schedules and Attachments

| | | |
|--|---|---|
| See the following page for a checklist of schedules and attachments to complete your filing. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a. |
| | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | 4b. Did the organization receive government grants? If yes, complete Schedule 4b. |

5. Fee

| | | | | |
|---|---------------------------------|--------------------------------------|--------------------------------|--|
| See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here: | 7A filing fee: \$ <u>25.</u> | EPTL filing fee: \$ <u>1,500.</u> | Total fee: \$ <u>1,525.</u> | Make a single check or money order payable to: "Department of Law" |
|---|---------------------------------|--------------------------------------|--------------------------------|--|

CHAR500 Annual Filing for Charitable Organizations (Updated January 2020)

*The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.

CHAR500

Annual Filing Checklist

Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:

- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
- Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
- Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.
- Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded \$25,000 and/or our assets exceeded \$25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- Review Report if you received total revenue and support greater than \$250,000 and up to \$750,000.
- Audit Report if you received total revenue and support greater than \$750,000
- No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- \$0, if you checked the 7A exemption in Part 3a
- \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- \$0, if you checked the EPTL exemption in Part 3b
- \$25, if the NET WORTH is less than \$50,000
- \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- \$1500, if the NET WORTH is \$50,000,000 or more

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

Need Assistance?

Visit: www.CharitiesNYS.com
Call: (212) 416-8401
Email: Charities.Bureau@ag.ny.gov

Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")**EPTL** filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.**DUAL** filers are registered under both 7A and EPTL.**EXEMPT** filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.Confirm your Registration Category and learn more about NY law at www.CharitiesNYS.com.Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2019

Open to Public Inspection

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

A For the 2019 calendar year, or tax year beginning **JUL 1, 2019** and ending **JUN 30, 2020**

| | | |
|--|---|---|
| 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 Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 633 THIRD AVENUE, 10TH FLOOR City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10017 | D Employer identification number 13-5562202 E Telephone number 212-254-8900 G Gross receipts \$ 209,970,441. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) 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

| | | | | |
|-----------------------------|--|----------------------------------|---------------------|-------------|
| | 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 | | | |
| Activities & Governance | 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 2019 (Part V, line 2a) | 5 | | 163 |
| | 6 Total number of volunteers (estimate if necessary) | 6 | | 2300 |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | | 0. |
| | b Net unrelated business taxable income from Form 990-T, line 39 | 7b | | 0. |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year | |
| | 9 Program service revenue (Part VIII, line 2g) | 22,503,242. | 24,169,756. | |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 156,910. | 109,656. | |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 6,011,989. | 21,527,927. | |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | -63,741. | -2,605. | |
| | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 28,608,400. | 45,804,734. | |
| Expenses | 14 Benefits paid to or for members (Part IX, column (A), line 4) | 476,946. | 419,546. | |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 0. | 0. | |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | 17,727,877. | 19,379,072. | |
| | b Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,265,229. | 93,239. | 100,072. | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 17,568,607. | 15,710,723. | |
| | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 35,866,669. | 35,609,413. | |
| | 19 Revenue less expenses. Subtract line 18 from line 12 | -7,258,269. | 10,195,321. | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | Beginning of Current Year | End of Year | |
| | 21 Total liabilities (Part X, line 26) | 228,740,556. | 229,905,228. | |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 25,820,001. | 39,488,466. | |
| | | 202,920,555. | 190,416,762. | |

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  DAVID R. Type or print name | Date 02/23/2021 |
| Paid Preparer Use Only | Print/Type preparer's name EDWARD K. BALTAZAR, CPA Preparer's signature  Date 01/27/21 Check <input type="checkbox"/> self-employed PTIN P00988228 Firm's name ▶ DORFMAN ABRAMS MUSIC, LLC Firm's EIN ▶ 22-1655803 Firm's address ▶ 250 PEHLE AVE., SUITE 702 SADDLE BROOK, NJ 07663 Phone no. 201-403-9750 | |

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 \$ 19,957,427. including grants of \$ 37,241.) (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) 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 NEW YORK STATE. TOGETHER, IN FY 2020, CSS'S HEALTH COVERAGE DIRECT SERVICES PROGRAMS SERVED CONSUMERS IN ALMOST 100,000 CASES. THE HEALTH INITIATIVES DEPARTMENT HAS 25

4b (Code:) (Expenses \$ 2,252,838. including grants of \$ 50,748.) (Revenue \$) RETIRED & SENIOR VOLUNTEER PROGRAM (RSVP) MAINTAINED A CORPS OF 2,300 ACTIVE VOLUNTEERS WHO SERVED ACROSS ALL FIVE BOROUGHES OF NEW YORK CITY. THESE VOLUNTEERS SERVED IN A VARIETY OF IMPORTANT ASSIGNMENTS, SUCH AS FOOD PANTRY SUPPORT, HOSPITAL TRANSLATOR, ENGLISH AS A SECOND LANGUAGE TUTOR AND VETERENS SUPPORT. THEY PROVIDED PUBLIC BENEFITS COUNSELING, FINANCIAL ADVOCACY SERVICES AND MENTORING SUPPORT TO YOUTH.

4c (Code:) (Expenses \$ 1,769,956. including grants of \$ 25.) (Revenue \$ 4,800.) CSS'S LEGAL DEPARTMENT FOCUSES ON WORKING WITH INDIVIDUALS WITH CONVICTION HISTORIES TO OVERCOME BARRIERS TO REENTRY. WE REPRESENT INDIVIDUALS AND GROUPS OF PERSONS WHO HAVE EXPERIENCED ILLEGAL DISCRIMINATION ON ACCOUNT OF THESE HISTORIES, LITIGATING IN STATE AND FEDERAL COURTS AND IN ADMINISTRATIVE FORA, AND ENGAGE IN LEGISLATIVE AND POLICY ADVOCACY (ALONE AND IN COALITION WITH GROUPS ACROSS THE STATE) TO BRING ABOUT SYSTEMIC CHANGE: WE CO-LEAD THE CLEAN SLATE NY CAMPAIGN, ADVOCATING FOR CONVICTION RECORDS EXPUNGEMENT LEGISLATION. WE ALSO PROVIDE DIRECT SERVICES TO MORE THAN 600 LOW-INCOME NEW YORKERS EACH YEAR THROUGH OUR NEXT DOOR PROJECT, OBTAINING, CORRECTING MISTAKES IN AND CLOSELY REVIEWING OFFICIAL CONVICTION RECORD "RAP SHEETS."

4d Other program services (Describe on Schedule O.) (Expenses \$ 6,110,949. including grants of \$ 331,532.) (Revenue \$ 104,856.)

4e Total program service expenses 30,091,170.

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)

| | | Yes | No |
|-----|--|-----|----|
| 22 | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | X | |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J | X | |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a | | X |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | | |
| 24b | | | |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | | |
| 24c | | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | | |
| 24d | | | |
| 25a | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | | X |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I | | X |
| 25b | | | X |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or 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? If "Yes," complete Schedule L, Part II | | X |
| 26 | | | X |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III | | X |
| 27 | | | X |
| 28 | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions): | | |
| a | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV | | X |
| 28a | | | X |
| b | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | | X |
| 28b | | | X |
| c | A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV | | X |
| 28c | | | X |
| 29 | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | | X |
| 29 | | | X |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M | | X |
| 30 | | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | | X |
| 31 | | | X |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II | | X |
| 32 | | | X |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I | | X |
| 33 | | | X |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 | X | |
| 34 | | X | |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | X | |
| 35a | | X | |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | | X |
| 35b | | | X |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 | | X |
| 36 | | | X |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | | X |
| 37 | | | X |
| 38 | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O | X | |
| 38 | | X | |

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

| | | Yes | No |
|----|--|-----|-----|
| 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable | | |
| | | | 165 |
| 1b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | | 0 |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | X | |
| 1c | | X | |

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 163 | | |
| 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 | 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 X | X | |
| 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? 6b | | |
| 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 | X | |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b X | X | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c | | 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? 7e | | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f | | X |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? ... 7g | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8 | | |
| 9 Sponsoring organizations maintaining donor advised funds. | | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? 9a | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b | | |
| 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? 12a | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b | | |
| 13 Section 501(c)(29) qualified nonprofit health insurance issuers. | | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? 13a | | |
| 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? 14a | | X |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O 14b | | |
| 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? 15 | | 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? 16 | | 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 | | |
| | 1b 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 |
| 7b | | | |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| a | The governing body? | X | |
| 8a | | | |
| b | Each committee with authority to act on behalf of the governing body? | X | |
| 8b | | | |
| 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 |
| 9 | | | |

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? | | |
| 10b | | | |
| 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 | |
| 12b | | | |
| 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 | |
| 12c | | | |
| 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 | |
| 15a | | | |
| b | Other officers or key employees of the organization | | X |
| 15b | | | |
| | 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? | | |
| 16b | | | |

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 10010

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) MAGDA JIMENEZ TRAIN, ESQ. TRUSTEE | 1.00 | X | | | | | 0. | 0. | 0. | |
| (11) MARK E. LIEBERMAN, TERM JUNE 20 TRUSTEE | 1.00 | X | | | | | 0. | 0. | 0. | |
| (12) CAROL L. O'NEALE TRUSTEE | 1.00 | X | | | | | 0. | 0. | 0. | |
| (13) KAREN Y. BITAR, ESQ. TRUSTEE | 1.00 | X | | | | | 0. | 0. | 0. | |
| (14) HON. BETSY GOTBAUM TRUSTEE | 1.00 | X | | | | | 0. | 0. | 0. | |
| (15) MICHAEL CORREA TRUSTEE | 1.00 | X | | | | | 0. | 0. | 0. | |
| (16) JEFFREY J. WEAVER TRUSTEE | 1.00 | X | | | | | 0. | 0. | 0. | |
| (17) MARK A. WILLIS 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) JERRY WEBMAN TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (19) ROSALIE MARGOLIS, ESQ. TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (20) GEOFFREY NEWMAN TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (21) KHALED HARAM TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (22) REGAN KELLEY ORILLAC TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (23) MARGARITA ROSA, ESQ. TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (24) KHARY LAZARRE-WHITE, ESQ. TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (25) PHYLLIS TAYLOR TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (26) PATRICIA GLAZER TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| 1b Subtotal | | | | | | | | 0. | 0. | 0. |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | 3,033,895. | 0. | 411,771. |
| d Total (add lines 1b and 1c) | | | | | | | | 3,033,895. | 0. | 411,771. |

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 | | 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 | 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 | | 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 |
|---|------------------------------------|---------------------|
| LAKE RESEARCH PARTNERS, INC 220 5TH AVE, NEW YORK, NY 10001 | CONSULTING | 478,443. |
| SANDHURST ASSOCIATES LTD, 299 PARK AVENUE, 42ND FL., NEW YORK, NY 10171 | CONDOMINIUM MAINTENANCE CHARGES | 409,153. |
| LEGAL ACTION CENTER, 225 VARICK STREET, SUITE 402, NEW YORK, NY 10014 | CONSULTING | 299,994. |
| ACUTEDGE, INC, 5 GREAT VALLEY PARKWAY, SUITE 210,, MALVERN, PA 19355 | CONSULTING | 249,447. |
| COLLINS BUILDING SERVICES, INC 24-01 44TH ROAD, LONG ISLAND CITY, NY 11101 | CLEANING SERVICES | 186,456. |

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 **10**

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) KEN SUNSHINE TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (28) RICHARD W. EADDY TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (29) DONALD W. SAVELSON, ESQ. TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (30) ALEXANDER BARRETT TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (31) ROBERT MCCABE TRUSTEE | 1.00 | X | | | | | | 0. | 0. | 0. |
| (32) NICHOLAS A. GRAVANTE JR., ESQ. CHAIRPERSON | 1.00 | X | X | | | | | 0. | 0. | 0. |
| (33) DEBORAH M. SALE, TERM JUNE 2020 VICE CHAIRPERSON | 1.00 | X | X | | | | | 0. | 0. | 0. |
| (34) RALPH DA COSTA-NUNEZ, PH.D. TREASURER | 1.00 | X | X | | | | | 0. | 0. | 0. |
| (35) MICAH C. LASHER SECRETARY | 1.00 | X | X | | | | | 0. | 0. | 0. |
| (36) DAVID R. JONES, ESQ. PRESIDENT/CEO | 35.00 | | X | | | | | 685,795. | 0. | 82,565. |
| (37) STEVEN L. KRAUSE EXECUTIVE V.P./COO | 35.00 | | X | | | | | 427,111. | 0. | 78,600. |
| (38) JUDITH M. WHITING, ESQ. GENERAL COUNSEL | 35.00 | | X | | | | | 219,440. | 0. | 6,611. |
| (39) CHARLES TARMINA CONTROLLER | 35.00 | | X | | | | | 173,568. | 0. | 4,962. |
| (40) ELISABETH RYDEN BENJAMIN VP HEALTH INITIATIVES | 35.00 | | | X | | | | 270,998. | 0. | 20,416. |
| (41) ALINA MOLINA VP OF PROGRAM SERVICES | 35.00 | | | X | | | | 195,172. | 0. | 22,419. |
| (42) M. DEAN BRADLEY VP OF ADMINISTRATION | 35.00 | | | X | | | | 159,011. | 0. | 32,147. |
| (43) NANCY A. RANKIN VP OF POLICY, RESEARCH AND | 35.00 | | | | X | | | 231,270. | 0. | 42,059. |
| (44) JEFFREY N. MACLIN VP OF GOVERNMENT AND PUBLI | 35.00 | | | | X | | | 204,604. | 0. | 35,312. |
| (45) MELISSA KOSTOVSKI VP OF DEVELOPMENT AND PLAN | 35.00 | | | | X | | | 186,378. | 0. | 20,653. |
| (46) ALIA D. WINTERS VP OF DIGITAL STRATEGY | 35.00 | | | | X | | | 157,075. | 0. | 34,288. |
| Total to Part VII, Section A, line 1c | | | | | | | | | | |

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 | | | |
| (47) CARRIE ANN TRACY SENIOR DIRECTOR HEALTH INITIATIVES | 35.00 | | | | | X | | 123,473. | 0. | 31,739. |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total to Part VII, Section A, line 1c | | | | | | | | 3,033,895. | | 411,771. |

Part VIII Statement of Revenue

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

| | | | | (A) | (B) | (C) | (D) | |
|--|---|--|----------------------|----------------------|------------------------------------|----------------------------|--|--|
| | | | | Total revenue | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512 - 514 | |
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a | Federated campaigns | 1a 888,474. | | | | | |
| | b | Membership dues | 1b | | | | | |
| | c | Fundraising events | 1c 10,900. | | | | | |
| | d | Related organizations | 1d | | | | | |
| | e | Government grants (contributions) | 1e 20,013,742. | | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above ... | 1f 3,256,640. | | | | | |
| | g | Noncash contributions included in lines 1a-1f | 1g \$ | | | | | |
| | h | Total. Add lines 1a-1f | | 24,169,756. | | | | |
| | Program Service Revenue | 2 a | PROGRAM SERVICE FEES | Business Code 611420 | 109,656. | 109,656. | | |
| b | | | | | | | | |
| c | | | | | | | | |
| d | | | | | | | | |
| e | | | | | | | | |
| f | | All other program service revenue | | | | | | |
| g | | Total. Add lines 2a-2f | | 109,656. | | | | |
| Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) | | 3,320,143. | | | 3,320,143. | |
| | 4 | Income from investment of tax-exempt bond proceeds | | | | | | |
| | 5 | Royalties | | | | | | |
| | 6 a | Gross rents | (i) Real | (ii) Personal | | | | |
| | | | 6a | | | | | |
| | | | 6b | | | | | |
| | c | Rental income or (loss) | 6c | | | | | |
| | d | Net rental income or (loss) | | | | | | |
| | 7 a | Gross amount from sales of assets other than inventory | (i) Securities | (ii) Other | | | | |
| | | | 7a | 182,367,215. | | | | |
| | | | 7b | 164,159,431. | | | | |
| | c | Gain or (loss) | 7c | 18,207,784. | | | | |
| | d | Net gain or (loss) | | 18,207,784. | | | 18,207,784. | |
| | 8 a | Gross income from fundraising events (not including \$ 10,900. of contributions reported on line 1c). See Part IV, line 18 | 8a | 3,671. | | | | |
| b | Less: direct expenses | 8b | 6,276. | | | | | |
| c | Net income or (loss) from fundraising events | | -2,605. | | | -2,605. | | |
| 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 | | | | | | |
| | | 10b | | | | | | |
| c | Net income or (loss) from sales of inventory | | | | | | | |
| Miscellaneous Revenue | 11 a | | Business Code | | | | | |
| | b | | | | | | | |
| | c | | | | | | | |
| | d | All other revenue | | | | | | |
| | e | Total. Add lines 11a-11d | | | | | | |
| 12 | Total revenue. See instructions | | | 45,804,734. | 109,656. | 0. | 21,525,322. | |

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 ... | 132,365. | 132,365. | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | 287,181. | 287,181. | | |
| 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 | 3,158,059. | 2,035,813. | 1,030,257. | 91,989. |
| 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 | 11,009,318. | 9,487,929. | 926,606. | 594,783. |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 2,551,455. | 2,311,081. | 98,576. | 141,798. |
| 9 Other employee benefits | 1,808,252. | 1,714,662. | 3,039. | 90,551. |
| 10 Payroll taxes | 851,988. | 708,734. | 100,550. | 42,704. |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | 66,768. | | 66,768. | |
| c Accounting | 105,575. | 3,709. | 101,866. | |
| d Lobbying | 144,654. | 144,654. | | |
| e Professional fundraising services. See Part IV, line 17 | 100,072. | | | 100,072. |
| f Investment management fees | 413,251. | | 413,251. | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.) | 11,183,880. | 10,951,661. | 232,219. | |
| 12 Advertising and promotion | 118,689. | 109,511. | 9,178. | |
| 13 Office expenses | 88,541. | 9,480. | | 79,061. |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 655,814. | 531,305. | 101,426. | 23,083. |
| 17 Travel | 229,540. | 157,593. | 69,978. | 1,969. |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials ... | | | | |
| 19 Conferences, conventions, and meetings | 196,818. | 59,642. | 133,142. | 4,034. |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 1,380,538. | 926,550. | 404,453. | 49,535. |
| 23 Insurance | 169,297. | 21,284. | 148,013. | |
| 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 | 316,655. | 125,002. | 185,394. | 6,259. |
| b TELEPHONE AND COMMUNICA | 197,431. | 135,314. | 58,129. | 3,988. |
| c SUPPLIES | 136,776. | 82,271. | 53,414. | 1,091. |
| d EQUIPMENT RENTAL | 124,331. | 53,924. | 68,433. | 1,974. |
| e All other expenses | 182,165. | 101,505. | 48,322. | 32,338. |
| 25 Total functional expenses. Add lines 1 through 24e | 35,609,413. | 30,091,170. | 4,253,014. | 1,265,229. |
| 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 | 723,827. | 1 | 875,461. |
| | 2 Savings and temporary cash investments | 3,471,223. | 2 | 2,680,939. |
| | 3 Pledges and grants receivable, net | | 3 | |
| | 4 Accounts receivable, net | 8,917,940. | 4 | 12,398,751. |
| | 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 | 4,614. | 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 | 474,715. | 9 | 281,661. |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 39,304,601. | | |
| | b Less: accumulated depreciation | 10b 7,187,824. | | |
| | 11 Investments - publicly traded securities | 33,315,191. | 10c | 32,116,777. |
| | 12 Investments - other securities. See Part IV, line 11 | 137,845,130. | 11 | 141,234,642. |
| | 13 Investments - program-related. See Part IV, line 11 | 6,174,956. | 12 | 2,701,842. |
| | 14 Intangible assets | | 13 | |
| | 15 Other assets. See Part IV, line 11 | 37,812,960. | 14 | |
| 16 Total assets. Add lines 1 through 15 (must equal line 33) | 228,740,556. | 15 | 37,615,155. | |
| | | 16 | 229,905,228. | |
| Liabilities | 17 Accounts payable and accrued expenses | 5,993,499. | 17 | 6,396,849. |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | 118,764. | 19 | 102,121. |
| | 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 | | 24 | 3,067,600. |
| | 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 | 19,707,738. | 25 | 29,921,896. |
| | 26 Total liabilities. Add lines 17 through 25 | 25,820,001. | 26 | 39,488,466. |
| 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 | 131,693,394. | 27 | 118,559,131. |
| | 28 Net assets with donor restrictions | 71,227,161. | 28 | 71,857,631. |
| | 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 | 202,920,555. | 32 | 190,416,762. | |
| 33 Total liabilities and net assets/fund balances | 228,740,556. | 33 | 229,905,228. | |

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 | 45,804,734. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 35,609,413. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 10,195,321. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 202,920,555. |
| 5 | Net unrealized gains (losses) on investments | 5 | -15,085,398. |
| 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 | -7,613,716. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 190,416,762. |

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 | |

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization **COMMUNITY SERVICE SOCIETY OF NEW YORK** Employer identification number **13-5562202**

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

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

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
| | | | Yes | No | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | | | | |

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|--|-------------|-------------|-------------|-------------|-------------|--------------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 20,308,291. | 20,356,875. | 21,066,816. | 22,620,090. | 24,169,756. | 108,521,828. |
| 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 | 20,308,291. | 20,356,875. | 21,066,816. | 22,620,090. | 24,169,756. | 108,521,828. |
| 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. | | | | | | 108,521,828. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|--|-------------|-------------|-------------|-------------|-------------|--------------------------|
| 7 Amounts from line 4 | 20,308,291. | 20,356,875. | 21,066,816. | 22,620,090. | 24,169,756. | 108,521,828. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 1,287,548. | 7,940,537. | 5,487,966. | 6,011,989. | 21,527,927. | 42,255,967. |
| 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 | | | | | | 150,777,795. |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 687,862. |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here | | | | | | <input type="checkbox"/> |

Section C. Computation of Public Support Percentage

| | | |
|---|-------------------------------------|---------|
| 14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) | 14 | 71.97 % |
| 15 Public support percentage from 2018 Schedule A, Part II, line 14 | 15 | 81.57 % |
| 16a 33 1/3% support test - 2019. 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 - 2018. 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 - 2019. 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 - 2018. 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) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 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) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (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 five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of 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? 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. | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2). | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below. | | |
| 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)? If "Yes," describe in Part VI when and how the organization made the determination. | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use. | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below. | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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. | | |
| 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)? 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. | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) 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). | | |
| 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? If "Yes," provide detail in Part VI . | | |
| 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? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ). | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ). | | |
| 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))? If "Yes," provide detail in Part VI . | | |
| 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? If "Yes," provide detail in Part VI . | | |
| 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? If "Yes," provide detail in Part VI . | | |
| 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)? If "Yes," answer 10b below. | | |
| b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.) | | |

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 (b) and (c) below, the governing body of a supported organization? | | |
| b A family member of a person described in (a) above? | | |
| c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI. | | |

Section B. Type I Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 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 (2), 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 government entity (see instructions). | | |
| 2 Activities Test. Answer (a) and (b) 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 (a) 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 (a) and (b) 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? 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 1-1/2% 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 .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 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 | |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations | |
| 4 Amounts paid to acquire exempt-use assets | |
| 5 Qualified set-aside amounts (prior IRS approval required) | |
| 6 Other distributions (describe in Part VI). See instructions. | |
| 7 Total annual distributions. Add lines 1 through 6. | |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | |
| 9 Distributable amount for 2019 from Section C, line 6 | |
| 10 Line 8 amount divided by line 9 amount | |

| Section E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2019 | (iii) Distributable Amount for 2019 |
|---|-----------------------------|--|---|
| 1 Distributable amount for 2019 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in Part VI). See instructions. | | | |
| 3 Excess distributions carryover, if any, to 2019 | | | |
| a From 2014 | | | |
| b From 2015 | | | |
| c From 2016 | | | |
| d From 2017 | | | |
| e From 2018 | | | |
| f Total of lines 3a through e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2019 distributable amount | | | |
| i Carryover from 2014 not applied (see instructions) | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from 3f. | | | |
| 4 Distributions for 2019 from Section D, line 7: \$ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2019 distributable amount | | | |
| c Remainder. Subtract lines 4a and 4b from 4. | | | |
| 5 Remaining underdistributions for years prior to 2019, 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 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. | | | |
| 7 Excess distributions carryover to 2020. Add lines 3j and 4c. | | | |
| 8 Breakdown of line 7: | | | |
| a Excess from 2015 | | | |
| b Excess from 2016 | | | |
| c Excess from 2017 | | | |
| d Excess from 2018 | | | |
| e Excess from 2019 | | | |

Part VI

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

Lined area for supplemental information.

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2019

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 13-5562202 |
|--|---|

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-. |
|----------|-------------|---------|---|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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) | 144,654. | | | | | | | | | | | | | |
| c | Total lobbying expenditures (add lines 1a and 1b) | 144,654. | | | | | | | | | | | | | |
| d | Other exempt purpose expenditures | 29,946,516. | | | | | | | | | | | | | |
| e | Total exempt purpose expenditures (add lines 1c and 1d) | 30,091,170. | | | | | | | | | | | | | |
| f | Lobbying nontaxable amount. Enter the amount from the following table in both columns. | 1,000,000. | | | | | | | | | | | | | |
| <table border="1" style="width: 100%;"> <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) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (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 | 153,000. | 120,000. | 124,171. | 144,654. | 541,825. |
| 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? | 1 | |
| 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? | 2 | |
| 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year? | 3 | |

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

| | | |
|---|-----------|--|
| 1 Dues, assessments and similar amounts from members | 1 | |
| 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid). | | |
| 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)

Supplemental Financial Statements

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Name of the organization

COMMUNITY SERVICE SOCIETY OF NEW YORK

Employer identification number

13-5562202

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor advisement.

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

Table with 2 columns: Question, Held at the End of the Tax Year. Rows include purpose(s) of easements, total number, acreage, certified historic structures, modified easements, states, monitoring policy, hours, expenses, and reporting requirements.

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.

Table with 2 columns: Question, Amount. Rows include reporting requirements for art collections and amounts for revenue and assets.

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. | 130,814,762. | 128,464,137. | 121,155,298. | 133,107,804. |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | 4,577,863. | 6,418,298. | 11,074,898. | 16,104,069. | -3,312,502. |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | 4,577,863. | 30,918,462. | 8,724,273. | 8,795,230. | 8,640,004. |
| f Administrative expenses | | | | | |
| g End of year balance | 106,314,598. | 106,314,598. | 130,814,762. | 128,464,137. | 121,155,298. |

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 72.63 %
 - b Permanent endowment 27.37 %
 - c Term endowment .00 %
- 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. | 2,969,027. | 20,581,903. |
| c Leasehold improvements | | 8,728,165. | 2,795,205. | 5,932,960. |
| d Equipment | | 1,990,954. | 1,423,592. | 567,362. |
| e Other | | | | |

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 32,116,777.

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 | 37,615,155. |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) | 37,615,155. |

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 | 29,921,896. |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) | 29,921,896. |

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 | 31,901,148. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| a | Net unrealized gains (losses) on investments | 2a | -15,085,398. | |
| b | Donated services and use of facilities | 2b | | |
| c | Recoveries of prior year grants | 2c | | |
| d | Other (Describe in Part XIII.) | 2d | 1,181,812. | |
| e | Add lines 2a through 2d | 2e | -13,903,586. | |
| 3 | Subtract line 2e from line 1 | 3 | 45,804,734. | |
| 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 | 45,804,734. | |

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 | 35,198,875. |
| 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 | 2,712. | |
| e | Add lines 2a through 2d | 2e | 2,712. | |
| 3 | Subtract line 2e from line 1 | 3 | 35,196,163. | |
| 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 | 413,251. | |
| b | Other (Describe in Part XIII.) | 4b | | |
| c | Add lines 4a and 4b | 4c | 413,251. | |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5 | 35,609,414. | |

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 \$77,219,723 AT JUNE 30, 2020. 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 | 124. |
| INVESTMENT EXPENSES NETTED AGAINST INVESTMENT RETURN | -413,251. |
| CHANGE IN FAIR VALUE OF BENEFICIAL INTEREST IN PERPETUAL TRUSTS | 1,594,939. |
| TOTAL TO SCHEDULE D, PART XI, LINE 2D | 1,181,812. |

PART XII, LINE 2D - OTHER ADJUSTMENTS:

| | |
|--------------------------------------|--------|
| EXPENSES ON BOOKS OF FRIENDS OF RSVP | 2,712. |
|--------------------------------------|--------|

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization

COMMUNITY SERVICE SOCIETY OF NEW YORK

Employer identification number

13-5562202

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

| (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? | | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col. (i) | (vi) Amount paid to (or retained by) organization |
|---|--------------------------------|--|----|-----------------------------------|---|---|
| | | Yes | No | | | |
| FAIRCOM NEW YORK, INC. - 12 WEST 27TH STREET, 13TH FL, | DIRECT MAIL AND ONLINE APPEALS | | X | 193,441. | 84,491. | 108,950. |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | | 193,441. | 84,491. | 108,950. |

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

NY, NJ, FL, CT

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 (add col. (a) through col. (c)) |
|-----------------|----|--|--------------|------------------------|--|
| | | SPRING GALA (event type) | (event type) | NONE (total number) | |
| Revenue | 1 | Gross receipts | 14,571. | | 14,571. |
| | 2 | Less: Contributions | 10,900. | | 10,900. |
| | 3 | Gross income (line 1 minus line 2) | 3,671. | | 3,671. |
| Direct Expenses | 4 | Cash prizes | | | |
| | 5 | Noncash prizes | | | |
| | 6 | Rent/facility costs | | | |
| | 7 | Food and beverages | | | |
| | 8 | Entertainment | | | |
| | 9 | Other direct expenses | 6,276. | | 6,276. |
| | 10 | Direct expense summary. Add lines 4 through 9 in column (d) | | | 6,276. |
| | 11 | Net income summary. Subtract line 10 from line 3, column (d) | | | -2,605. |

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)) |
|-----------------|---|--|---|---|---|
| | | | | | |
| Revenue | 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

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization **COMMUNITY SERVICE SOCIETY OF NEW YORK** Employer identification number **13-5562202**

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 | 27-0218689 | 501(C)(3) | 82,217. | 0. | | | PUBLIC INTEREST |
| NETWORK FOR GOOD 1140 CONNECTICUT AVE NW #700 WASHINGTON, DC 20036 | 68-0480736 | 501(C)(3) | 13,940. | 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 ▶

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

Schedule I (Form 990) (2019)

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 | 38 | 15,492. | 0. | | |
| TRANSPORTATION | 132 | 15,428. | 0. | | |
| EDUCATION - TRAINING | 17 | 6,359. | 0. | | |
| DENTAL & MEDICAL FEES | 47 | 28,722. | 0. | | |
| FOOD - INDIVIDUAL | 51 | 9,947. | 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 Individuals in the United States (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 non-cash assistance |
|---------------------------------|--------------------------|--------------------------|-----------------------------------|---|--|
| MOVING & STORAGE EXPENSES | 1. | 324. | 0. | | |
| UTILITIES/UTILITIES IN ARREARS | 6. | 1,414. | 0. | | |
| SECURITY DEPOSIT | 1. | 897. | 0. | | |
| RENT OR RENT IN ARREARS | 161. | 156,247. | 0. | | |
| EMPLOYMENT - RELATED EXPENSES | 12. | 1,954. | 0. | | |
| THANKSGIVING TURKEY DRIVE | 3,199. | 50,397. | 0. | | |
| | | | | | |
| | | | | | |
| | | | | | |

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

2019

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization

COMMUNITY SERVICE SOCIETY OF NEW YORK

Employer identification number

13-5562202

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 | | |

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

Schedule J (Form 990) 2019

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) | 514,591. | 91,607. | 79,597. | 39,479. | 43,086. | 768,360. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (2) STEVEN L. KRAUSE EXECUTIVE V.P./COO | (i) | 215,126. | 81,250. | 130,735. | 35,629. | 42,971. | 505,711. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (3) JUDITH M. WHITING, ESQ. GENERAL COUNSEL | (i) | 192,718. | 25,900. | 822. | 5,744. | 867. | 226,051. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (4) CHARLES TARMINA CONTROLLER | (i) | 154,568. | 16,433. | 2,567. | 4,500. | 462. | 178,530. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (5) ELISABETH RYDEN BENJAMIN VP HEALTH INITIATIVES | (i) | 226,949. | 43,515. | 534. | 6,000. | 14,416. | 291,414. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (6) ALINA MOLINA VP OF PROGRAM SERVICES | (i) | 173,894. | 20,456. | 822. | 5,293. | 17,126. | 217,591. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (7) M. DEAN BRADLEY VP OF ADMINISTRATION | (i) | 143,475. | 15,000. | 536. | 2,060. | 30,087. | 191,158. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (8) NANCY A. RANKIN VP OF POLICY, RESEARCH AND | (i) | 200,966. | 28,721. | 1,583. | 6,000. | 36,059. | 273,329. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (9) JEFFREY N. MACLIN VP OF GOVERNMENT AND PUBLI | (i) | 180,523. | 23,546. | 535. | 5,523. | 29,789. | 239,916. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (10) MELISSA KOSTOVSKI VP OF DEVELOPMENT AND PLAN | (i) | 166,166. | 19,925. | 287. | 5,156. | 15,497. | 207,031. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (11) ALIA D. WINTERS VP OF DIGITAL STRATEGY | (i) | 140,131. | 16,819. | 125. | 4,499. | 29,789. | 191,363. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (12) CARRIE ANN TRACY SENIOR DIRECTOR HEALTH INITIATIVES | (i) | 112,474. | 10,712. | 287. | 1,950. | 29,789. | 155,212. | 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 2019:

MEMBERSHIP FEES TO VARIOUS ORGANIZATIONS

LONGTERM DISABILITY AND LIFE INSURANCE PREMIUMS

PERSONAL USE OF VEHICLE

THESE BENEFITS WERE TREATED AS TAXABLE COMPENSATION.

PART I, LINE 4B:

SECTION 457F PLAN:

DAVID R. JONES: \$15,000

STEVEN L. KRAUSE: \$15,000

PART I, LINE 7:

THE CURRENT BONUS STRUCTURE FOR CSS NON-BARGAINING UNIT

STAFF IS BASED UPON A COMPENSATION PROGRAM DEVELOPED IN CONJUNCTION WITH

THE HAY GROUP. 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

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.

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

2019

Open to Public
Inspection

Name of the organization

COMMUNITY SERVICE SOCIETY OF NEW YORK

Employer identification number

13-5562202

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:

TRAINED AND ACTIVE VOLUNTEERS.

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

OTHER PROGRAM SERVICES INCLUDE:

UNHEARD THIRD

HOUSING RESEARCH

YOUTH POLICY

LABOR MARKET STUDIES

CAPACITY BUILDING

CITYLIMITS

INCOME SUPPORT

BENEFITPLUS

HIICAP

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

Schedule O (Form 990 or 990-EZ) (2019)

Name of the organization

COMMUNITY SERVICE SOCIETY OF NEW YORK

Employer identification number

13-5562202

EXPENSES \$ 6,110,949. INCLUDING GRANTS OF \$ 331,532. REVENUE \$ 104,856.

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 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 DURING FISCAL YEAR 2021.

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

Name of the organization

COMMUNITY SERVICE SOCIETY OF NEW YORK

Employer identification number

13-5562202

THE AGENCY'S FINANCIAL STATEMENTS AND INFORMATIONAL RETURNS ARE AVAILABLE TO THE PUBLIC VIA THE AGENCY'S WEBSITE. THE AGENCY'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 | 907,008. |
| MANAGEMENT AND GENERAL EXPENSES | 232,219. |
| FUNDRAISING EXPENSES | 0. |
| TOTAL EXPENSES | 1,139,227. |

SUBCONTRACTING EXPENSE - NAV:

| | |
|---------------------------------|------------|
| PROGRAM SERVICE EXPENSES | 3,491,113. |
| MANAGEMENT AND GENERAL EXPENSES | 0. |
| FUNDRAISING EXPENSES | 0. |
| TOTAL EXPENSES | 3,491,113. |

SUBCONTRACTING EXPENSE - CHA:

| | |
|---------------------------------|------------|
| PROGRAM SERVICE EXPENSES | 2,368,837. |
| MANAGEMENT AND GENERAL EXPENSES | 0. |
| FUNDRAISING EXPENSES | 0. |
| TOTAL EXPENSES | 2,368,837. |

SUBCONTRACTING EXPENSE - ABD:

| | |
|---------------------------------|------------|
| PROGRAM SERVICE EXPENSES | 1,232,289. |
| MANAGEMENT AND GENERAL EXPENSES | 0. |

Name of the organization

COMMUNITY SERVICE SOCIETY OF NEW YORK

Employer identification number

13-5562202

| | |
|----------------------|----|
| FUNDRAISING EXPENSES | 0. |
|----------------------|----|

| | |
|----------------|------------|
| TOTAL EXPENSES | 1,232,289. |
|----------------|------------|

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 | 2,184,930. |
|--------------------------|------------|

| | |
|---------------------------------|----|
| MANAGEMENT AND GENERAL EXPENSES | 0. |
|---------------------------------|----|

| | |
|----------------------|----|
| FUNDRAISING EXPENSES | 0. |
|----------------------|----|

| | |
|----------------|------------|
| TOTAL EXPENSES | 2,184,930. |
|----------------|------------|

SUBCONTRACTING EXPENSE - OTHER:

| | |
|--------------------------|----------|
| PROGRAM SERVICE EXPENSES | 692,484. |
|--------------------------|----------|

| | |
|---------------------------------|----|
| MANAGEMENT AND GENERAL EXPENSES | 0. |
|---------------------------------|----|

| | |
|----------------------|----|
| FUNDRAISING EXPENSES | 0. |
|----------------------|----|

| | |
|----------------|----------|
| TOTAL EXPENSES | 692,484. |
|----------------|----------|

| | |
|--|-------------|
| TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A | 11,183,880. |
|--|-------------|

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

CHANGE IN FAIR VALUE OF BENEFICIAL INTEREST IN PERPETUAL

| | |
|--------|------------|
| TRUSTS | 1,594,939. |
|--------|------------|

PENSION RELATED CHANGES OTHER THAN NET PERIODIC PENSION

| | |
|------|-------------|
| COST | -9,208,655. |
|------|-------------|

| | |
|------------------------------------|-------------|
| TOTAL TO FORM 990, PART XI, LINE 9 | -7,613,716. |
|------------------------------------|-------------|

Name of the organization

COMMUNITY SERVICE SOCIETY OF NEW YORK

Employer identification number
13-5562202

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

2019

Open to Public
Inspection

Name of the organization

COMMUNITY SERVICE SOCIETY OF NEW YORK

Employer identification number
13-5562202

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

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

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

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

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

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 | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |

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 |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

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

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

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

| | Yes | No |
|--|-----|----|
| 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. | B | 2,637. | FORMULAIC |
| (2) FRIENDS OF RSVP, INC. | C | 2,637. | FORMULAIC |
| (3) FRIENDS OF RSVP, INC. | N | 0. | NO FEES WERE CHARGED |
| (4) FRIENDS OF RSVP, INC. | O | 0. | NO FEES WERE CHARGED |
| (5) INSTITUTE FOR COMMUNITY EMPOWERMENT | N | 0. | NO FEES WERE CHARGED |
| (6) INSTITUTE FOR COMMUNITY EMPOWERMENT | O | 0. | NO FEES WERE CHARGED |

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 | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

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) 13-5562202 |
| 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 10010**
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 17, 2021**, 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, 2019**, and ending **JUN 30, 2020**.

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.

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2019, or fiscal year beginning JUL 1, 2019, and ending JUN 30, 2020

2019

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

Employer identification number

COMMUNITY SERVICE SOCIETY OF NEW YORK

13-5562202

Name and title of officer

**CHARLES TARAMINA, CONTROLLER
PRESIDENT/CEO**

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, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, 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>45,804,734.</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 | |

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 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 organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's 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 organization's 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 organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's 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 organization's tax year 2019 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 of the organization, I will enter my PIN as my signature on the organization's tax year 2019 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.

Officer's signature *Charles Taramina* Date 1/28/2021

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 2019 electronically filed return for the organization 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 *Salvador Ballester* Date 01/27/21

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



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

YEARS ENDED JUNE 30, 2020 AND 2019

CONTENTS

| | <u>Page</u> |
|------------------------------------|-------------|
| Independent Auditors' Report | 1 |
| Consolidated Financial Statements: | |
| Balance Sheets | 2 |
| Statements of Activities | 3 |
| Statements of Cash Flows | 4 |
| Statements of Functional Expenses | 5 - 6 |
| Notes to Financial Statements | 7 - 28 |

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, 2020 and 2019, 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, 2020 and 2019, 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.

Emphasis of a Matter

As discussed in Note 2 to the consolidated financial statements, in fiscal year 2020 Community Service Society of New York and Affiliates adopted Accounting Standards Update No. 2018-08 Not for Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 958); and, No. 2014-09 Revenue from Contracts with Customers (Topic 606). Our opinion is not modified with respect to these matters.

Dorfman Abrams Music, LLC

Saddle Brook, New Jersey

December 2, 2020

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

CONSOLIDATED BALANCE SHEETS
(in thousands)

ASSETS

| | June 30, | |
|---|-----------------------|-----------------------|
| | <u>2020</u> | <u>2019</u> |
| Assets: | | |
| Cash and cash equivalents | \$ 3,603 | \$ 4,246 |
| Investments | 143,936 | 144,020 |
| Government and other receivables | 12,401 | 8,927 |
| Prepaid and other assets | 282 | 475 |
| Beneficial interest in perpetual trusts | 37,615 | 37,813 |
| Property and equipment, net | <u>32,117</u> | <u>33,315</u> |
| Total assets | <u>\$ 229,954</u> | <u>\$ 228,796</u> |

LIABILITIES AND NET ASSETS

| | | |
|---|-----------------------|-----------------------|
| Liabilities: | | |
| Accounts payable and accrued expenses | \$ 6,499 | \$ 6,112 |
| Accrued pension and post-retirement liability | 29,922 | 19,708 |
| Paycheck Protection Program loan | <u>3,068</u> | <u></u> |
| Total liabilities | <u>39,489</u> | <u>25,820</u> |
| Net assets: | | |
| Without donor restrictions: | | |
| Board designated: | | |
| Quasi-endowment funds | 77,220 | 77,220 |
| Operating reserves | 5,000 | 5,000 |
| Other | 1,255 | 1,269 |
| Bequest | 7,390 | 7,323 |
| Undesignated | <u>27,696</u> | <u>40,886</u> |
| Total net assets without donor restrictions | <u>118,561</u> | <u>131,698</u> |
| With donor restrictions: | | |
| Donor restricted endowment funds | 29,095 | 29,095 |
| Beneficial interest in perpetual trusts | 37,615 | 37,813 |
| Purpose restricted | <u>5,194</u> | <u>4,370</u> |
| Total net assets with donor restrictions | <u>71,904</u> | <u>71,278</u> |
| Total net assets | <u>190,465</u> | <u>202,976</u> |
| Total liabilities and net assets | <u>\$ 229,954</u> | <u>\$ 228,796</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, 2020 | | | Year ended June 30, 2019 | | |
|---|----------------------------|-------------------------|------------|----------------------------|-------------------------|------------|
| | Without donor restrictions | With donor restrictions | Total | Without donor restrictions | With donor restrictions | Total |
| Operating revenue and support: | | | | | | |
| Government grants | \$ | \$ 20,014 | \$ 20,014 | \$ | \$ 20,339 | \$ 20,339 |
| Direct contributions and federated campaigns | 1,311 | 2,766 | 4,077 | 721 | 1,038 | 1,759 |
| Bequests | 67 | | 67 | 230 | | 230 |
| Program fees and other revenue | 110 | | 110 | 157 | | 157 |
| Investment return used for operations, net | 7,213 | 2,377 | 9,590 | 6,379 | 3,569 | 9,948 |
| Special events, net of expenses of \$8 in 2020 and \$234 in 2019 | 8 | | 8 | 111 | | 111 |
| Net assets released from restrictions | 24,531 | (24,531) | | 25,393 | (25,393) | |
| Total operating revenue and support | 33,240 | 626 | 33,866 | 32,991 | (447) | 32,544 |
| Operating expenses: | | | | | | |
| Program services: | | | | | | |
| Direct program services | 25,217 | | 25,217 | 24,619 | | 24,619 |
| Policy, research and advocacy | 3,893 | | 3,893 | 3,431 | | 3,431 |
| Public interest | 986 | | 986 | 1,062 | | 1,062 |
| Total program services | 30,096 | | 30,096 | 29,112 | | 29,112 |
| Supporting services: | | | | | | |
| Management and general | 3,841 | | 3,841 | 4,964 | | 4,964 |
| Fundraising | 1,266 | | 1,266 | 1,222 | | 1,222 |
| Total supporting services | 5,107 | | 5,107 | 6,186 | | 6,186 |
| Total operating expenses | 35,203 | | 35,203 | 35,298 | | 35,298 |
| Excess (deficit) of operating revenue over operating expenses | (1,963) | 626 | (1,337) | (2,307) | (447) | (2,754) |
| Non-operating activities: | | | | | | |
| Investment return in excess of amount used for operations, net | (1,965) | | (1,965) | 771 | | 771 |
| Total non-operating activities | (1,965) | | (1,965) | 771 | | 771 |
| Change in net assets before pension and post-retirement related charges | (3,928) | 626 | (3,302) | (1,536) | (447) | (1,983) |
| Pension and post-retirement related charges other than net periodic pension costs | (9,209) | | (9,209) | (3,542) | | (3,542) |
| Change in total net assets | (13,137) | 626 | (12,511) | (5,078) | (447) | (5,525) |
| Net assets, beginning of year | 131,698 | 71,278 | 202,976 | 136,776 | 71,725 | 208,501 |
| Net assets, end of year | \$ 118,561 | \$ 71,904 | \$ 190,465 | \$ 131,698 | \$ 71,278 | \$ 202,976 |

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

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(in thousands)

| | Year ended June 30, | |
|--|---------------------|-----------------|
| | <u>2020</u> | <u>2019</u> |
| Cash flows from operating activities: | | |
| Change in net assets | \$ (12,511) | \$ (5,525) |
| Adjustments to reconcile change in net assets to net cash provided (used) by operating activities: | | |
| Depreciation | 1,380 | 1,373 |
| Net realized and unrealized gain on investments | (3,320) | (5,980) |
| Loss on disposal of assets | | 40 |
| (Increase) decrease in beneficial interest in perpetual trusts | 198 | (322) |
| Pension and post-retirement related changes other than net periodic pension cost | 9,209 | 3,542 |
| Bad debt expense | 5 | |
| Changes in operating assets and liabilities: | | |
| (Increase) decrease in: | | |
| Government and other receivables | (3,479) | 3,558 |
| Prepaid and other assets | 193 | (47) |
| Increase (decrease) in: | | |
| Accounts payable and accrued expenses | 387 | (2,208) |
| Accrued pension and post-retirement liability | 1,005 | 545 |
| Net cash used by operating activities | <u>(6,933)</u> | <u>(5,024)</u> |
| Cash flows from investing activities: | | |
| Purchases of investments | (179,954) | (36,105) |
| Proceeds from sale/maturity of investments | 183,358 | 66,449 |
| Purchases of property and equipment | <u>(182)</u> | <u>(313)</u> |
| Net cash provided by investing activities | <u>3,222</u> | <u>30,031</u> |
| Cash flows from financing activities: | | |
| Proceeds from Paycheck Protection Program loan | 3,068 | |
| Line of credit activity, net | | <u>(23,574)</u> |
| Net cash provided (used) by financing activities | <u>3,068</u> | <u>(23,574)</u> |
| Net increase (decrease) in cash and cash equivalents | (643) | 1,433 |
| Cash and cash equivalents, beginning of year | <u>4,246</u> | <u>2,813</u> |
| Cash and cash equivalents, end of year | <u>\$ 3,603</u> | <u>\$ 4,246</u> |

Supplemental Cash Flow Information

| | | |
|------------------------|-----------|---------------|
| Cash paid for interest | <u>\$</u> | <u>\$ 235</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, 2020 and 2019

| | Program services expenses | | | | | | | |
|---------------------------------------|---------------------------|------------------|-------------------------------|-----------------|-----------------|-----------------|------------------|------------------|
| | Direct program services | | Policy, research and advocacy | | Public interest | | Total | |
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 |
| Salaries | \$ 8,415 | \$ 7,446 | \$ 2,071 | \$ 1,809 | \$ 381 | \$ 457 | \$ 10,867 | \$ 9,712 |
| Fringe benefits and payroll taxes | 4,273 | 3,383 | 920 | 841 | 198 | 210 | 5,391 | 4,434 |
| Total salaries and related expenses | 12,688 | 10,829 | 2,991 | 2,650 | 579 | 667 | 16,258 | 14,146 |
| Professional fees | 10,512 | 11,688 | 452 | 389 | 249 | 213 | 11,213 | 12,290 |
| Supplies | 69 | 57 | 13 | 5 | | 2 | 82 | 64 |
| Telephone and communication | 113 | 132 | 19 | 22 | 4 | 5 | 136 | 159 |
| Postage and shipping | 18 | 25 | 3 | 1 | | | 21 | 26 |
| Occupancy | 421 | 389 | 94 | 81 | 16 | 19 | 531 | 489 |
| Insurance | 8 | 8 | 14 | 12 | | | 22 | 20 |
| Printing and other office expenses | 4 | 12 | 5 | 7 | 1 | 4 | 10 | 23 |
| Transportation | 125 | 166 | 32 | 21 | 1 | | 158 | 187 |
| Conferences, conventions and meetings | 30 | 66 | 30 | 51 | | 1 | 60 | 118 |
| Direct assistance | 287 | 301 | | 1 | | | 287 | 302 |
| Support payments | 51 | 82 | 2 | 4 | 80 | 89 | 133 | 175 |
| Software and equipment expenses | 149 | 95 | 27 | 15 | 23 | 27 | 199 | 137 |
| Interest | | | | | | | | |
| Bad debt expense | 5 | | | | | | 5 | |
| Other expenses | 21 | 20 | 33 | 22 | 1 | 3 | 55 | 45 |
| Depreciation | 716 | 728 | 178 | 145 | 32 | 31 | 926 | 904 |
| Loss on disposal of assets | | 21 | | 5 | | 1 | | 27 |
| Total operating expenses | <u>\$ 25,217</u> | <u>\$ 24,619</u> | <u>\$ 3,893</u> | <u>\$ 3,431</u> | <u>\$ 986</u> | <u>\$ 1,062</u> | <u>\$ 30,096</u> | <u>\$ 29,112</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, 2020 and 2019

| | Supporting services expenses | | | | | | Total program and supporting services expenses | |
|--|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|------------------|
| | Management and general | | Fundraising | | Total | | 2020 | 2019 |
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 | | |
| Salaries | \$ 1,542 | \$ 1,829 | \$ 655 | \$ 635 | \$ 2,197 | \$ 2,464 | \$ 13,064 | \$ 12,176 |
| Fringe benefits and payroll taxes | 617 | 880 | 307 | 292 | 924 | 1,172 | 6,315 | 5,606 |
| Total salaries and related expenses | 2,159 | 2,709 | 962 | 927 | 3,121 | 3,636 | 19,379 | 17,782 |
| Professional fees | 410 | 600 | 100 | 96 | 510 | 696 | 11,723 | 12,986 |
| Supplies | 53 | 53 | 1 | 3 | 54 | 56 | 136 | 120 |
| Telephone and communication | 58 | 76 | 4 | 5 | 62 | 81 | 198 | 240 |
| Postage and shipping | 9 | 10 | 22 | 24 | 31 | 34 | 52 | 60 |
| Occupancy | 101 | 125 | 23 | 24 | 124 | 149 | 655 | 638 |
| Insurance | 148 | 134 | | | 148 | 134 | 170 | 154 |
| Printing and other office expenses | | | 79 | 59 | 79 | 59 | 89 | 82 |
| Transportation | 70 | 105 | 2 | 4 | 72 | 109 | 230 | 296 |
| Conferences, conventions and meetings | 133 | 219 | 4 | 12 | 137 | 231 | 197 | 349 |
| Direct assistance | | | | | | | 287 | 302 |
| Support payments | | | | | | | 133 | 175 |
| Software and equipment expenses | 269 | 222 | 8 | 12 | 277 | 234 | 476 | 371 |
| Interest | | 235 | | | | 235 | | 235 |
| Bad debt expense | | | | | | | 5 | |
| Other expenses | 27 | 38 | 11 | 12 | 38 | 50 | 93 | 95 |
| Depreciation | 404 | 426 | 50 | 43 | 454 | 469 | 1,380 | 1,373 |
| Loss on disposal of assets | | 12 | | 1 | | 13 | | 40 |
| Total operating expenses | \$ 3,841 | \$ 4,964 | \$ 1,266 | \$ 1,222 | \$ 5,107 | \$ 6,186 | \$ 35,203 | \$ 35,298 |

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, 2020 and 2019

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, 2020 and 2019.

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 contributions, government grants 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, 2020 and 2019

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 \$83,475 and \$83,489 as of June 30, 2020 and 2019, 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 consolidated statement of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Society's ongoing services and interest and dividends earned on investments. Nonoperating activities are limited to resources that generate return from investments 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, 2020 and 2019

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 recognized no in-kind donations during either of the years ended June 30, 2020 and 2019.

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 which are highly liquid financial instruments with maturities of three months or less. Cash equivalents 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, 2020 and 2019

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, 2020 and 2019.

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, 2020 and 2019, 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. 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, 2020 and 2019

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 2019 consolidated financial statements have been reclassified to conform to the 2020 presentation.

Recently adopted accounting pronouncements

The Society has adopted Accounting Standards Update No. 2018-08 Not for Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 958); and, No. 2014-09 Revenue from Contracts with Customers (Topic 606) as management believes the standards improve the usefulness and understandability of the Society's financial reporting.

Analysis of various provisions of these standards resulted in no significant change in the way the Society recognize revenue, except for certain government grants which had previously been treated as without donor restriction. These amounts have been reclassified as with donor restriction in the amount of \$20,339 for the year ended June 30, 2019. Since these grants were cost reimbursement grants, the same amounts were released as of June 30, 2019. The presentation and disclosures of revenue have been enhanced in accordance with the standard.

3. Availability and liquidity

The following reflects the Society's financial assets as of June 30, 2020, 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, 2020:

Financial assets at June 30:

| | |
|---|------------------|
| Cash and cash equivalents | \$ 3,603 |
| Investments | 143,936 |
| Government and other receivables | 12,401 |
| Beneficial interest in perpetual trusts | <u>37,615</u> |
| Total financial assets | <u>197,555</u> |
| Less funds unavailable for general expenditures within one year due to: | |
| Donor-imposed restrictions | 71,904 |
| Board designated net assets | 83,475 |
| Less: net assets with restrictions to be met in less than a year | <u>(5,194)</u> |
| Total funds unavailable for general expenditures within one year | <u>150,185</u> |
| Financial assets available for general expenditures within one year | <u>\$ 47,370</u> |

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2020 and 2019

3. Availability and liquidity (continued)

The Society's operations are substantially supported by restricted contributions and government grants. 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 \$8,800. Cash in excess of daily requirements is invested in short-term investments.

In addition, the governing board has designated \$5,000 as operating reserve 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, 2020.

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 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 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, 2020 and 2019

5. Government grants and other receivables

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

| | <u>2020</u> | <u>2019</u> |
|---|------------------|-----------------|
| Government receivables: | | |
| U.S. Department of Health and Human Services: | | |
| Community Health Advocate | \$ 1,722 | \$ 1,251 |
| Navigator Program Grant | 2,494 | 1,663 |
| ABD Healthcare Program Grant | <u>1,010</u> | <u>842</u> |
| | 5,226 | 3,756 |
| Corporation for National and Community Service: | | |
| RSVP Program | 204 | 172 |
| New York State Department of Health: | | |
| ICAN Healthcare Program Grant | 2,628 | 2,294 |
| New York City DOHMH: | | |
| Harlem Healthcare Program Grant | 590 | 560 |
| Other government receivables | <u>1,574</u> | <u>845</u> |
| Total government receivables | 10,222 | 7,627 |
| Non-government receivables | <u>2,179</u> | <u>1,300</u> |
| | <u>\$ 12,401</u> | <u>\$ 8,927</u> |

At both June 30, 2020 and 2019, 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, 2020 and 2019

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

Alternative investment - 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, 2020 and 2019

6. Fair value measurements (continued)

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

| | 2020 | | 2019 | |
|---------------------------|-------------------|-------------------|-------------------|-------------------|
| | Cost | Fair value | Cost | Fair value |
| Cash equivalents | \$ 14,957 | \$ 14,957 | \$ 6,560 | \$ 6,560 |
| Money market funds | | | 405 | 405 |
| Fixed income: | | | | |
| U.S government and agency | 7,893 | 8,266 | 8,316 | 8,364 |
| Corporate bonds | 3,223 | 3,398 | 2,943 | 3,030 |
| Mutual funds: | | | | |
| Equity | 83,693 | 90,292 | 20,446 | 30,075 |
| Fixed income | 8,331 | 8,398 | 9,822 | 9,804 |
| Alternative investment | 2,834 | 2,702 | 3,813 | 3,753 |
| U.S. equity | 7,613 | 6,820 | 40,948 | 48,862 |
| Non-U.S. equity | 8,969 | 9,103 | 27,219 | 30,745 |
| Real estate fund | | | 2,225 | 2,422 |
| | <u>\$ 137,513</u> | <u>\$ 143,936</u> | <u>\$ 122,697</u> | <u>\$ 144,020</u> |

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

| | Level 1 | Level 2 | Level 3 | Total |
|---|-------------------|-----------|------------------|-------------------|
| 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 |
| Real estate fund | | | | |
| | <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, 2020 and 2019

6. Fair value measurements (continued)

The classification of the Society's investment securities at fair value is as follows at June 30, 2019:

| | <u>Level 1</u> | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u> |
|---|-------------------|----------------|------------------|-------------------|
| Cash equivalents | \$ 6,560 | \$ | \$ | \$ 6,560 |
| Money market funds | 405 | | | 405 |
| Fixed income: | | | | |
| U.S. government and agency | 8,364 | | | 8,364 |
| Corporate bonds | 3,030 | | | 3,030 |
| Mutual funds: | | | | |
| Equity | 30,075 | | | 30,075 |
| Fixed income | 9,804 | | | 9,804 |
| Alternative investment | | | 3,753 | 3,753 |
| U.S. equity | 48,862 | | | 48,862 |
| Non-U.S. equity | 30,745 | | | 30,745 |
| Real estate fund | | | 2,422 | 2,422 |
| | <u>137,845</u> | | <u>6,175</u> | <u>144,020</u> |
| Beneficial interest in perpetual trusts | | | 37,813 | 37,813 |
| | <u>\$ 137,845</u> | <u>\$</u> | <u>\$ 43,988</u> | <u>\$ 181,833</u> |

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2020 and 2019

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, 2020:

| | BlackRock Strategic Income Opprtns PTF Inst | BlackRock Allocation Shares Series P | BlackRock Allocation Shares Series A | DFA Real Estate Securities | DFA International Real Estate Securities | 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 |

The table below sets forth a summary of changes in the fair value of the level 3 assets for the year ended June 30, 2019:

| | BlackRock Strategic Income Opprtns PTF Inst | BlackRock Allocation Shares Series P | BlackRock Allocation Shares Series A | DFA Real Estate Securities | DFA International Real Estate Securities | Templeton Global Bond Fund | Total | Beneficial Interest in Perpetual | Total |
|----------------------------|--|--|--|----------------------------------|---|----------------------------------|-----------|--|-----------|
| Balance, beginning of year | \$ 4,477 | \$ 2,041 | \$ 1,616 | \$ 2,631 | \$ 2,394 | \$ | \$ 13,159 | \$ 37,491 | \$ 50,650 |
| Purchases | 931 | | | | | | 931 | | 931 |
| Sales | (3,062) | (1,306) | (1,094) | (1,615) | (1,286) | | (8,363) | | (8,363) |
| Interest/dividend income | 113 | 7 | 51 | 52 | 66 | | 289 | | 289 |
| Unrealized gain/(loss) | 173 | (45) | 3 | 103 | 109 | | 343 | 322 | 665 |
| Realized gain/(loss) | (162) | 16 | (6) | 70 | (102) | | (184) | | (184) |
| Net change | (2,007) | (1,328) | (1,046) | (1,390) | (1,213) | | (6,984) | 322 | (6,662) |
| Balance, end of year | \$ 2,470 | \$ 713 | \$ 570 | \$ 1,241 | \$ 1,181 | \$ | \$ 6,175 | \$ 37,813 | \$ 43,988 |

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2020 and 2019

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 | 2020 | 2019 |
|---|-------------------|---------------|--|-----------------|-----------------|
| 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. | \$ 610 | \$ 2,470 |
| BlackRock Allocation Shares Series P | | | The Fund seeks to provide adoration that is the inverse of its benchmark. The fund pursues its investment objectives primarily by engaging in short sales of U.S. Treasury securities and investing in derivative instruments that provide returns that are inverse to those available by investing directly in U.S. Treasury securities. Derivative instruments that the Fund may invest in include: futures, options, forward contacts and/or swaps, including interest rate swaps, swap options and total return swaps. This Fund is non-diversified. | | 713 |
| BlackRock Allocation Shares Series A | | | The Fund seeks to provide its unitholders with a balance of long-term capital growth and income by investing in a diversified and balanced portfolio that is comprised of Canadian and global equity securities and, to a lesser extent, Canadian fixed income securities. The Fund will invest primarily in iShares ETFs (or other mutual funds) that are managed by BlackRock Canada or an affiliate (the "underlying funds"), but may also invest directly in fixed income securities, equity securities, and cash or cash equivalents. | | 570 |
| DFA Real Estate Securities | | | The investment objective of the DFA Real Estate Securities Portfolio is to achieve long-term capital appreciation. The DFA Real Estate Securities Portfolio will concentrate investments in readily marketable equity securities of companies whose principal activities include ownership, management, development, construction, or sale of residential, commercial or industrial real estate. | | 1,241 |
| DFA Real Estate International Securities | | | The investment objective of the DFA International Real Estate Securities Portfolio is to achieve long-term capital appreciation. The Portfolio will concentrate its investments in a broad and diverse set of securities of non-U.S. companies principally engaged in the real estate industry with a particular focus on non-U.S. REITs and companies the Advisor considers to be REIT-like entities. | | 1,181 |
| 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>\$ 2,702</u> | <u>\$ 6,175</u> |

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2020 and 2019

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>2020</u> | <u>2019</u> |
|---|-----------------|------------------|
| Interest and dividend income | \$ 2,909 | \$ 2,737 |
| Net realized and unrealized gain on investments | 3,122 | 6,302 |
| Perpetual trust investment income | <u>1,595</u> | <u>1,680</u> |
| | <u>\$ 7,626</u> | <u>\$ 10,719</u> |

Consistent with the Society's spending policy for the years ended June 30, 2020 and 2019, \$9,590 and \$9,948 was appropriated and spent, respectively.

7. Property and equipment

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

| | <u>2020</u> | <u>2019</u> |
|-------------------------------|------------------|------------------|
| Land | \$ 5,035 | \$ 5,035 |
| Building and improvements | 32,279 | 32,276 |
| Computer and office equipment | <u>1,990</u> | <u>1,811</u> |
| | 39,304 | 39,122 |
| Less accumulated depreciation | <u>7,187</u> | <u>5,807</u> |
| | <u>\$ 32,117</u> | <u>\$ 33,315</u> |

Depreciation expense for the years ended June 30, 2020 and 2019 was \$1,380 and \$1,373, 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.

Interest expense amounted to \$235 for the year ended June 30, 2019. There was no interest expense during the year ended June 30, 2020.

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2020 and 2019

9. Paycheck Protection Program loan

On May 08, 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.

The Society will not recognize income until all conditions are met and the loan forgiveness application has been processed by the Small Business Administration (SBA). The application for forgiveness has not yet been made available by the Society's lending institution. Any unforgiven portion of the PPP loan would be payable up to two years at an interest rate of 1% with payments commencing at the date that the SBA remits the Society's loan forgiveness amount to the lender. At the time of the issuance of this report, the Society believes that they will meet the requirements for a full forgiveness of the loan.

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:

| | 2020 | 2019 |
|---|------------------|------------------|
| Net assets with donor restrictions: | | |
| Subject to expenditure for specified purpose: | | |
| Direct program services | \$ 3,025 | \$ 3,528 |
| Policy, research and advocacy | 1,701 | 377 |
| Program administration | 468 | 465 |
| | <u>5,194</u> | <u>4,370</u> |
| Donor imposed restricted endowment funds | <u>29,095</u> | <u>29,095</u> |
| Beneficial interest in perpetual trusts | <u>37,615</u> | <u>37,813</u> |
| Net assets with donor restrictions | <u>\$ 71,904</u> | <u>\$ 71,278</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, 2020 and 2019 were as follows:

| | 2020 | 2019 |
|------------------------------|------------------|------------------|
| Direct service programs | \$ 22,800 | \$ 23,212 |
| Policy research and advocacy | 1,587 | 1,857 |
| Public interest | | 80 |
| Management and general | 144 | 244 |
| | <u>\$ 24,531</u> | <u>\$ 25,393</u> |

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2020 and 2019

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

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2020 and 2019

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.

Endowment funds consist of the following at June 30:

| | <u>2020</u> | <u>2019</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>77,220</u> | <u>77,220</u> |
| Total endowment funds | <u>\$ 106,315</u> | <u>\$ 106,315</u> |

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2020 and 2019

11. Endowment funds (continued)

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 |
| Contributions | | | |
| Appropriation of endowment income for expenditure | (3,326) | (1,253) | (4,579) |
| Other changes: | | | |
| Withdrawal to repay line of credit | | | |
| Endowment net assets, end of year | \$ 77,220 | \$ 29,095 | \$ 106,315 |

Changes in endowment net assets for the year ended June 30, 2019 are as follows:

| | Board-designated endowment funds without donor restrictions | Endowment funds with donor restrictions | Total |
|---|--|---|------------|
| Endowment net assets, beginning of year: | \$ 101,720 | \$ 29,095 | \$ 130,815 |
| Investment return: | | | |
| Interest and dividend income | 1,763 | 706 | 2,469 |
| Realized gain | 1,093 | 439 | 1,532 |
| Unrealized gain | 1,726 | 691 | 2,417 |
| Total investment return | 4,582 | 1,836 | 6,418 |
| Contributions | | | |
| Appropriation of endowment income for expenditure | (4,582) | (1,836) | (6,418) |
| Other changes: | | | |
| Withdrawal to repay line of credit | (24,500) | | (24,500) |
| Endowment net assets, end of year | \$ 77,220 | \$ 29,095 | \$ 106,315 |

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2020 and 2019

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:

| | <u>2020</u> | <u>2019</u> |
|-----------------------------------|------------------|------------------|
| Quasi-endowment fund | \$ 77,220 | \$ 77,220 |
| Operating reserve | 5,000 | 5,000 |
| Special board project or purposes | <u>1,255</u> | <u>1,269</u> |
| | <u>\$ 83,475</u> | <u>\$ 83,489</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.

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

| | <u>2020</u> | | |
|---|-----------------------------|---------------------------|--------------------|
| | <u>Pension benefits</u> | <u>Other benefits</u> | <u>Total</u> |
| Projected benefit obligation | \$ (66,548) | \$ (212) | \$ (66,760) |
| Fair value of plan assets | <u>36,838</u> | | <u>36,838</u> |
| Funded status - recognized in the consolidated balance sheet | <u>\$ (29,710)</u> | <u>\$ (212)</u> | <u>\$ (29,922)</u> |
| | <u>2019</u> | | |
| | <u>Pension benefits</u> | <u>Other benefits</u> | <u>Total</u> |
| Projected benefit obligation | \$ (57,073) | \$ (281) | \$ (57,354) |
| Fair value of plan assets | <u>37,646</u> | | <u>37,646</u> |
| Funded status - recognized in the consolidated balance sheet | <u>\$ (19,427)</u> | <u>\$ (281)</u> | <u>\$ (19,708)</u> |

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2020 and 2019

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 | |
|---|--------------|-------|---------------------|-------|
| | 2020 | 2019 | 2020 | 2019 |
| Weighted-average assumptions as of June 30: | | | | |
| Discount rate | 3.50% | 4.00% | 2.75% | 3.50% |
| 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 | |
|---|---------------|-------|----------------------|-------|
| | 2020 | 2019 | 2020 | 2019 |
| Weighted-average assumptions as of June 30: | | | | |
| Discount rate | 3.50% | 4.00% | 2.75% | 3.50% |
| 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:

| | 2020 | | | 2019 | | |
|--------------------------|------------------|----------------|----------|------------------|----------------|----------|
| | Pension benefits | Other benefits | Total | Pension benefits | Other benefits | Total |
| Society's contributions | \$ 1,200 | \$ 53 | \$ 1,253 | \$ 1,200 | \$ 90 | \$ 1,290 |
| Employee's contributions | \$ | \$ 0.1 | \$ 0.1 | \$ | \$ 0.2 | \$ 0.2 |
| Benefits paid | \$ 1,905 | \$ 53 | \$ 1,958 | \$ 1,837 | \$ 90 | \$ 1,927 |

The accumulated benefit obligation for the defined benefit pension plan was \$58,794 and \$50,628 at June 30, 2020 and 2019, respectively.

The Mortality table RP2000 with Generational Projection Scale MP-2017 used for both pension and other benefits as of June 30, 2019 was updated to RP2006 with Generational Projection Scale MP-2018 as of June 30, 2020.

An assumed long-term rate of return of 7.00% for both the years ended June 30, 2020 and 2019 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 4.70% and 6.80% health care cost trend rate was assumed for 2020 and 2019, respectively.

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2020 and 2019

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, 2020:

| | <u>Pension benefits</u> | <u>Other benefits</u> | <u>Total</u> |
|--|-----------------------------|---------------------------|--------------|
| 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) |

Amounts recognized as changes in net assets, but not yet included in net periodic benefit cost, consist of following at June 30, 2019:

| | <u>Pension benefits</u> | <u>Other benefits</u> | <u>Total</u> |
|--|-----------------------------|---------------------------|--------------|
| Beginning balance of cumulative pension related changes other than net periodic pension cost | \$ (13,738) | \$ (253) | \$ (13,991) |
| Changes: | | | |
| Amortization gain | 933 | | 933 |
| Asset gain (loss) | (4,828) | 353 | (4,475) |
| Net change | (3,895) | 353 | (3,542) |
| Ending balance of cumulative pension related changes other than net periodic pension cost | \$ (17,633) | \$ 100 | \$ (17,533) |

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2020 and 2019

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:

| | 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 |

| | 2019 | | |
|-------------------------------|------------------|----------------|----------|
| | Pension benefits | Other benefits | Total |
| Service costs | \$ 1,367 | \$ | \$ 1,367 |
| Interest cost | 2,025 | 18 | 2,043 |
| Expected return on assets | (2,505) | | (2,505) |
| Net amortization and deferral | 933 | | 933 |
| Net cost | \$ 1,820 | \$ 18 | \$ 1,838 |

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

| | Pension benefits | Other benefits | Total |
|-------------|------------------|----------------|-----------|
| 2021 | \$ 2,241 | \$ 36 | \$ 2,277 |
| 2022 | 2,373 | 30 | 2,403 |
| 2023 | 2,510 | 25 | 2,535 |
| 2024 | 2,683 | 21 | 2,704 |
| 2025 | 2,721 | 18 | 2,739 |
| 2026 - 2030 | 15,002 | 63 | 15,065 |
| | \$ 27,530 | \$ 193 | \$ 27,723 |

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 \$179 and \$175 during the years ended June 30, 2020 and 2019, respectively.

COMMUNITY SERVICE SOCIETY OF NEW YORK AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(in thousands)

June 30, 2020 and 2019

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 \$141 and \$121 for the years ended June 30, 2020 and 2019, respectively.

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

| | |
|----------------------|--------|
| Year ending June 30: | |
| 2021 | \$ 101 |
| 2022 | 101 |
| 2023 | 70 |
| 2024 | 13 |
| | <hr/> |
| | \$ 285 |

15. Significant source of support

The Society received approximately 75% and 81% of its operating revenue and support, excluding investment returns, for the years ended June 30, 2020 and 2019, respectively, from New York State agencies. Amounts due the Society from these agencies were \$8,505 and \$6,255 at June 30, 2020 and 2019, respectively. Contracts with the funding agencies were renewed at comparable amounts for the upcoming fiscal year.

16. 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 \$888 and \$710 for the years ended June 30, 2020 and 2019, respectively.

17. Subsequent events

Subsequent events have been evaluated through December 2, 2020, which is the date the consolidated financial statements were available to be issued. All subsequent events requiring recognition or disclosure as of June 30, 2020 have been incorporated into these consolidated financial statements. The Society is not aware of any material subsequent events.