Biennial Report 2013-2014

Community Service Society
Fighting Poverty
Strengthening New York

The Road to Economic Opportunity
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The Community Service Society of New York (CSS) is an informed, independent, and unwavering voice for positive action on behalf of more than 3 million low-income New Yorkers. CSS draws on more than 170 years of excellence in addressing the root causes of economic disparity. We respond to urgent, contemporary challenges through applied research, advocacy, litigation, and innovative program models that strengthen and benefit all New Yorkers.

www.cssny.org
1.7 million New Yorkers lived below the official poverty line in 2013—a year in which the poverty rate rose fastest among working-age adults. Manhattan ranked as the most unequal county in the nation. Sixty-one percent of the city’s low-income households paid at least half of their income in rent, according our 2013 report “Good Place to Work, Hard Place to Live.” For many of our constituents, the road to economic opportunity was blocked.

In 2013, while a crowded field of mayoral candidates vied for the keys to Gracie Mansion, the Community Service Society helped to change the conversation around poverty and inequality in New York City. We hosted two mayoral forums, published a series of reports, and educated candidates and voters about issues of concern to low-income communities. These efforts were informed by our annual Unheard Third survey, in which low-income New Yorkers voice their opinions about what they need to get on the path to economic security.

The year 2013 also marked the Community Service Society’s 170th anniversary—170 years in the fight to make New York a city of opportunity for legions of struggling families. We’ve had remarkable accomplishments along the road, and we continue to make progress as the city’s social and political landscape evolves.

Today, with the help of countless supporters, volunteers, and community-based partners, we are helping New Yorkers access health care; unblocking barriers to employment and housing; making workplaces more humane by fighting for basic worker protections; and demystifying the public benefit application process to help families get the resources they need. Our research, litigation, and advocacy help pave the way for more educational opportunity, more affordable housing, and improved wages and working conditions.

These and other CSS efforts—detailed throughout the pages of this 2013 and 2014 biennial report—have had a substantial impact on the lives of low-income New Yorkers. Our work helped bring about several important milestones on the road to economic opportunity in 2014:

- Over a million New York City workers newly protected from losing their job or a day’s pay for taking a sick day.
- One million New Yorkers newly enrolled in health coverage through the New York State of Health insurance marketplace.
- A newly-elected Mayor on record with his plans to reduce poverty and address rising inequality (and an army of informed citizens ready to hold him accountable).
- The nation’s strongest law protecting consumers with health insurance from surprise, out-of-network bills—a leading cause of bankruptcy in New York.

While we have far more ground to cover in 2015 and beyond, we continue to work relentlessly to keep New Yorkers moving toward a more secure economic future. We thank you for your ongoing support.

David R. Jones, Esq.Joseph R. Harbert, Ph.D.
President & CEOChair
Emilio, a father of four, was working at a local deli when he came down with a severe case of the flu. He requested, and received, permission to take the day off to see a doctor. When he returned to work the next day, Emilio was fired. “I said, ‘Just like that? I have a family, I need a job.’” Today, Emilio is one of over one million working New Yorkers who are now protected when they have to miss work due to illness or to care for a sick family member. Thanks to the Earned Sick Time Act—a law that took effect in 2014 after a hard-fought campaign led by CSS and other advocates—workers in New York City can take up to 40 hours of sick time in a year. Workers in firms with five or more employees must be paid for this time, and in no case can a worker be fired or punished for using their allotted sick time.

One day while out bowling with friends, he was injured in an accident that left him home-bound and recovering for almost a year—and ultimately without a job. His road back to economic security included a technology-based training program with CSS partner Per Scholas, which helped him land a job at a network security firm. But while he was working to complete the program, his unemployment benefits ran out, putting a severe strain on his budget. The CSS Income Support Services Unit was able to provide funds to help Roderick purchase a series of weekly MetroCards—allowing him to attend his training program, get to his internship, and shuttle his son to and from school and activities. For Roderick, it was the right help at the right time to help him get ahead. “It’s really important to be able to get around New York City.”
Following a successful career in the fashion industry, Mei Li was searching for meaningful volunteer opportunities.

A flyer for the CSS Advocacy, Counseling, and Entitlement Services (ACES) project spurred her interest, and she soon embarked on the rigorous ACES training to become a volunteer public benefits counselor. As an ACES volunteer at her local library, she has helped nearly 50 people a month navigate the application process to access critical benefits and income supports such as SNAP (food stamps), Supplemental Security Income, and Section 8 housing vouchers. “I live in Flushing and visit the library almost every day. I was glad for the chance to help people there.”

Julia was about to lose her health coverage right when she needed it most.

In 2013, when she was 30, Julia was diagnosed with leukemia. But her Healthy New York plan would no longer be offering coverage in 2014. Julia had put her professional dancing career on hold to take care of her illness, and she worried about how to pay for the expensive treatment she needed. To learn about her options on the New York State of Health Marketplace, she turned to a CSS Navigator—one of our statewide network of certified enrollment assistors who helped more than 38,000 New Yorkers enroll in health insurance in 2014—and learned she was eligible to enroll in Medicaid for free coverage. “If I didn’t have health insurance, I would have either died of cancer or I would have survived and been absolutely crippled by medical bills.”
The 2013 election was a pivotal moment for New York City, as Mayor Michael Bloomberg prepared to step down after 12 years in office and a majority of seats on the City Council were subject to term limits. The city, only recently battered by Superstorm Sandy and still facing the lingering effects of the 2008 recession, had become a landscape of stark and rising inequality, characterized by anemic job growth in the low-wage sector and little economic advancement for any but the top earners on the ladder.
The Community Service Society set out to make this election matter for low-income New Yorkers—who comprise one-third of the city’s electorate but often find their policy concerns overlooked by candidates for public office.

We sponsored two highly-publicized mayoral candidate forums, published a detailed voter guide outlining the candidates’ positions on issues of concern to low-income New Yorkers (as voiced in our annual Unheard Third survey), and issued a series of reports detailing specific, actionable policy recommendations for the new mayor. The result was a spirited public debate that kept issues of inequality and lack of economic opportunity front and center in the minds of voters—and the candidates themselves.

More than 1,000 people attended our February 2013 mayoral forum, “Race for Mayor 2013: What’s in it for Low-income New Yorkers?” The forum was moderated by Brian Lehrer of WNYC and co-sponsored by Local 32BJ of the Service Employees International Union. Seven mayoral candidates debated issues that directly impact the city’s low-income residents—from how to strengthen the linkage between education and jobs for our young people, to paid sick leave, to raising the minimum wage, and more.

CSS published a series of reports in the months before and after the 2013 election to draw attention to critical policy issues affecting economic opportunity and mobility in New York City. Many of the findings were drawn from our annual Unheard Third survey of low-income New Yorkers. The reports covered affordable housing, education policy, and job-creation strategies, among other issues.
The New York City Housing Authority (NYCHA) is home to more than half a million New Yorkers, making it the city’s largest landlord. But years of government disinvestment have left the Authority in financial distress, and its 328 housing developments in critical disrepair. At our April 2013 mayoral forum on public housing (cosponsored with the Teamsters Union Local 237), all of the candidates present made a public commitment to improve NYCHA’s financial position by ending an annual $70 million payment to the city for police services. In 2014, newly-elected Mayor Bill de Blasio made that promise a reality.

We created an interactive voter guide to get the mayoral candidates on record with their views on what would help low-income New Yorkers get ahead. Drawing from our annual Unheard Third survey, we designed a candidate questionnaire focused on issues identified as top concerns by survey respondents. We then published the responses online and in print in local and community newspapers, reaching an estimated 400,000 New Yorkers with an informative discussion of how the candidates planned to address issues related to education, affordable housing, economic growth, and more.
Together, we won the right to paid sick leave for New York City workers.

It took more than four years of determined advocacy, but in April 2014, a landmark law went into effect guaranteeing New York City workers in firms of five or more employees the right to at least five paid sick days a year. Workers in firms of any size are protected from disciplinary action from their employers if they use their earned sick time.
CSS led the research that first identified the widespread lack of sick leave among working New Yorkers—an estimated 1.3 million workers who lacked a single day of paid time off, according to our 2009 report “Sick in the City.” We followed up with five additional reports, a policy roundtable, and a mayoral forum that put candidates on record with their support of paid sick days. Our efforts included testimony before the City Council, op-eds, and data and analysis to fuel the campaign and inform the news media. We also attended countless rallies and public events, standing shoulder to shoulder with a broad-based coalition of affected workers, labor, women’s groups, health advocates, seniors, elected officials, and advocacy organizations.

Tens of thousands of citizens took action in support of paid sick days in New York City. Here, 50,000 signed petitions were delivered to City Council Speaker Christine Quinn at a rally in October 2012. The paid sick days campaign was driven by a passionate and committed coalition of advocates who kept sustained pressure on elected officials who resisted passage of the bill.

CSS research, polling data, and analysis were instrumental in raising awareness of the magnitude of the problem and answering questions about how a paid sick days law in New York City would impact jobs and businesses.
The original paid sick days bill passed in June 2013 when the City Council voted to override the veto of then-Mayor Bloomberg. In 2014, Mayor de Blasio and the City Council took further action, expanding the law to cover hundreds of thousands of additional workers. Nancy Rankin, CSS Vice President for Policy, Research, and Advocacy, stood by the Mayor at the signing of the expanded paid sick days bill in March 2014.

Successful implementation of paid sick days meant educating workers, businesses, and advocates about their rights and responsibilities. We partnered with the City’s Department of Consumer Affairs to provide data, based on our Unheard Third survey, to help target outreach to workers most in need of paid sick days. We also worked with partners including A Better Balance and Make the Road NY to train social and legal service providers about how the new law works, and to develop public outreach and education materials.
IT'S ABOUT TIME:

To end the impossible choice between a day’s pay and a healthy family

To keep our workplaces and schools safe from illness

To pass the Paid Sick Time Act

Please tell Speaker Quinn that all workers
The New York State of Health opened in October 2013, a new marketplace which allows consumers to compare and select health insurance plans online, over the phone, or with the help of an in-person assistor. This marked a sea-change in how New Yorkers access health insurance, introducing new opportunities but also new complexities for people looking to get covered. During the first year of open enrollment, nearly one million New Yorkers enrolled in coverage through the marketplace.
Since 2010, CSS’s nationally-recognized health insurance consumer assistance program, Community Health Advocates (CHA), has helped tens of thousands of New Yorkers navigate the health insurance system every year. CHA uses a hub-and-spokes model, with CSS providing resources, training, and technical support to a network of community-based organizations around the state. CSS also runs a toll-free hotline with a robust volunteer program to serve consumers statewide.

This unique model provided the framework for the launch of the Community Service Society Navigator Network (CNN) in October 2013 to help New Yorkers enroll in health insurance through the new marketplace. As the state’s largest provider of Navigator services, CNN and its network of 38 subcontractors helped more than 38,000 New Yorkers enroll in health insurance during the first year of open enrollment.

Community Health Advocates (CHA) was designated as New York State’s health care consumer assistance program in 2010. Since then, CHA and its statewide network have completed more than 200,000 cases helping consumers to obtain health care services, understand their health insurance, and make health care work for them. Between 2010 and 2014, CHA helped consumers save more than $13 million in health care and health insurance costs.
Navigators are certified by the state to assist people enrolling in health plans. CSS operates the state’s largest Navigator network, serving 61 of 62 New York Counties. With the help of a Navigator at CSS, Queens resident Anna enrolled in a health plan after two years of being uninsured. Anna was eligible for financial help through the marketplace, keeping her monthly premium to $81 a month and her deductible to just $250 a year. “I got a great plan that I can afford. It’s such a relief!” said Anna.

With the launch of the new health insurance marketplace, small businesses also gained new options to provide affordable, quality health insurance to their employees—often with the aid of substantial tax credits. Between 2012 and 2014, CSS operated a Small Business Assistance Program through a network of 34 subcontractors, providing health insurance information and assistance to more than 28,000 small businesses and their employees—including Manhattan-based Hot Bread Kitchen.
In addition to helping New Yorkers enroll in coverage and make better use of their health plans, CSS advocates for policies that expand access to affordable health care in New York State. CSS is a founding member of Health Care For All New York (HCFANY), a statewide coalition of more than 170 consumer-focused groups. In 2014, HCFANY won a key policy victory when it helped secure passage of the nation’s strongest law protecting insured consumers like Gladys—who got hit with a whopping $130,000 in hospital and doctor fees following a stroke—from surprise, out-of-network medical bills.
Financial Security

**Financial Coaching Corps**

The Financial Coaching Corps (FCC) helps clients take control of their finances and increase their future security by teaching them how to budget, save, and build on their assets. FCC is powered by a cadre of older-adult, volunteer financial coaches who complete a rigorous training program and provide services at local community-based organizations.

- **1,400+** clients helped with issues including banking, budgeting, and reviewing and repairing credit reports
- **28** financial coaches serving at **24** partner agencies
- **87%** of clients reported an increase in understanding of one or more personal finance topics

**Income Support Services**

CSS connects New Yorkers in immediate financial need with resources from a variety of grant programs—including the New York Times Neediest Cases Fund, the United Way Emergency Food and Shelter Program, and the New York City Department of Homeless Services. Our Income Support Services Unit works with clients referred from more than 30 nonprofit partner agencies in all five boroughs.

- **1,200+** clients served
- **230** families received emergency eviction prevention grants
- **675** participants in workforce development programs received grants for child care, transportation, and other urgent needs

**Next Door Project**

One out of every three New Yorkers has a criminal record, and half of all official criminal histories contain at least one error. These errors compound the problems people with past criminal convictions face in gaining employment, housing, and a firm footing in their communities. The Next Door Project helps New Yorkers review, understand, and correct their official criminal records, connecting them with community resources and legal expertise that help open doors to employment and economic stability.

- **1,200+** New Yorkers served
- **25** highly-trained, community-based volunteers
- **Over 40%** of client “rap sheets” contained errors
Health Care Access

Community Health Advocates

Community Health Advocates (CHA) is New York State’s designated consumer assistance program. CHA helps New Yorkers navigate the complex health care system by providing individual assistance and public outreach to communities throughout New York State. Through a network of community-based partner organizations, CHA helps consumers and small employers understand health insurance coverage and access the care they need.

86,000+ cases completed
34,000+ helpline calls
$6.8 million in health-related costs saved for New Yorkers

CSS Navigator Network

With the opening of the new health care marketplace in 2013, CSS launched the Community Service Society Navigator Network (CNN) to help individuals, families, and small business enroll in health coverage through the New York State of Health marketplace. CNN’s extensive network of state-certified Navigators offer services in multiple languages, in person or over the phone, in communities throughout New York State.

38 community-based partners
61 out of 62 New York counties served
38,000+ New Yorkers got help enrolling in a health plan in the first year
PROGRAM SNAPSHOT

Strengthening the Sector

ACES Project

Since 1984, the ACES Project (Advocacy, Counseling, and Entitlement Services) of the CSS RSVP program has helped New Yorkers access critical public benefits—such as Medicaid, Food Stamps, SSI, and Public Assistance. ACES volunteers receive intensive training in how to navigate a complex array of public benefit programs. Volunteers are placed in community-based partner agencies to work directly with clients, thus strengthening the service offerings in communities throughout New York City.

65 volunteers serving in 38 partner agencies
10,737 total client contacts

Benefits Plus Learning Center

The Benefits Plus Learning Center offers publications, training, and consultation services designed to educate and support the social service professional and clients through the complexities of the public benefit system. Benefits Plus, our comprehensive, searchable online resource manual for social service professionals, includes in-depth information on over 60 different federal, state, and local government benefit and housing programs.

75 workshops conducted with over 1,650 participants
Over 750 annual users of Benefits Plus manual
93% of users say they have saved time using Benefits Plus to assist their clients
Volunteerism

Retired and Senior Volunteer Program

The Retired and Senior Volunteer Program (RSVP) recruits, trains, and places volunteers at community-based organizations throughout the five boroughs of New York City. The strength of the RSVP program is three-fold: it provides life-changing opportunities for volunteers ages 55 and over; it helps meet the critical needs of communities by mobilizing hundreds of thousands of hours of volunteer service; and it strengthens public and nonprofit agencies by matching skilled volunteers with vital programs and services.

| 3,500+ volunteers |
| 300+ community sites |
| **Over 1.1 million** hours of service |

Experience Corps

Success at reading is fundamental to success in school, yet there are few proven methods for helping young children who have fallen behind. Our Experience Corps Literacy Program brings together a diverse cadre of older-adult volunteers, a network of public school sites, and a meticulous, research-based approach to help thousands of New York City’s children at risk for academic failure.

| 104 volunteer literacy tutors in 10 schools |
| 1,974 children receiving one-on-one tutoring |
| 29,085 lessons delivered |

MentorUP & MentorCHIP

CSS provides mentoring to children affected by incarceration and the criminal justice system through two volunteer-driven programs. Mentoring Youth of Promise (MentorUP) trains volunteer mentors to build the academic confidence and social skills of youth who are in Alternatives to Detention programs. Mentoring Children of Incarcerated Parents (MentorCHIP) offers site-based mentoring at partnering organizations to build the confidence and resilience of children ages 6–16 whose parents are incarcerated.

| 83 volunteer mentors at 10 partner sites |
| 7,246 hours of intergenerational mentoring |
| Service to 290 youth affected by incarceration |
Between 2002 and 2011, the city lost 385,000 units of housing affordable to low-income New Yorkers.
New York City public high school students enrolled in Career and Technical Education (CTE) schools are much more likely to graduate than their peers in non-CTE schools.

Between 2004 and 2011, a surge in unionization among security officers contributed to a 10% increase in real wages.
June 2014
What New Yorkers Want From the New Mayor: A Change in Education Policies
Apurva Mehrotra, Lazar Treschan

May 2014
Fostering Independence: The Need for a Statewide Foster College Success Initiative
Apurva Mehrotra, Lazar Treschan

February 2014
Challenging Traditional Expectations: How New York City’s CTE High Schools Are Helping Students Graduate
Lazar Treschan, Apurva Mehrotra

January 2014
What New Yorkers Want From the New Mayor: An Affordable Place to Live
Thomas J. Waters, Victor Bach

October 2013
The Meaning of Merit: Alternatives to Determining Admission to NYC’s Specialized High Schools
Lazar Treschan, Apurva Mehrotra

October 2013
For Richer or Poorer: What New Yorkers Want in the Next Mayor
Nancy Rankin, Apurva Mehrotra

June 2013
Health Coverage that Works for New Yorkers: Health Care For All New York’s 2012 Listening Tour
Carrie Tracy, Arianne Slagle

May 2013
Barriers to Entry: The Increasing Challenge Faced by Young Adults in the New York City Labor Market
Lazar Treschan for the Community Service Society, James Parrot for the Fiscal Policy Institute, and JobsFirstNYC

April 2013
Good Place to Work Hard Place to Live: The Housing Challenge for New York City’s Next Mayor
Thomas J. Waters, Victor Bach

March 2013
Young Mexican-Americans in New York City: Working More, Learning and Earning Less
Lazar Treschan, Apurva Mehrotra

March 2013
Latino New Yorkers Can’t Afford to Get Sick
Apurva Mehrotra, Nancy Rankin

March 2013
The Race for Mayor: What’s in it for low-income New Yorkers?
Nancy Rankin, Apurva Mehrotra

January 2013
The Case for Raising New York State’s Minimum Wage
Apurva Mehrotra

October 2012
Paid Sick Days: Support Grows for a Work Standard Most Low-Wage Earners Still Lack in New York City
Nancy Rankin

October 2012
Nancy Rankin, Michelle Holder

September 2012
Putting Prevention to Work in New York City: Tobacco Control at the Community Level
Arianne Slagle, Ashley Vroba

September 2012
The Impact of Paid Sick Days on Jobs: What’s the Real Story?
Nancy Rankin
ADVOCACY SNAPSHOT

Highlights from 2013 and 2014

The Legal Department continued to litigate or settle important employment and housing discrimination cases to remove unfair barriers for people with criminal conviction histories and other groups. This included a landmark Title VII employment discrimination case against the Census Bureau challenging the process for hiring temporary Census workers.

In October 2012, Mayor Michael Bloomberg signed into law three bills to dramatically improve how New York’s disadvantaged youth connect to public assistance and educational programs. The bills stemmed from recommendations in a CSS report, “Missed Opportunities,” that uncovered tough obstacles faced by many low-income youth applying for help from the city’s Human Resource Administration.

In June 2013, the New York City Council passed the Earned Sick Time Act providing job-protected paid sick days to hundreds of thousands of New York City workers. In 2014, the law was expanded to cover even more workers. CSS provided extensive research into the problems caused by lack of paid sick days and partnered with a broad coalition of advocates calling for reform.

In 2014, Mayor Bill de Blasio’s budget relieved the New York City Housing Authority (NYCHA) of a $70 million annual payment to the New York City Police Department that sapped needed operating resources from the Authority. The Mayor had pledged to take this action at a 2013 public housing candidates forum co-sponsored by CSS.

In March 2014, the New York State Assembly approved a bill that would modernize New York’s Temporary Disability Insurance Program to offer up to 12 weeks of paid family leave to workers who need time off to care for a new baby or a sick family member. CSS and other advocates have continued to press the Governor and the State Senate to pass paid family leave.

Health Care for All New York (HCFANY), a statewide coalition of consumer advocacy groups co-founded by CSS, won all of its top three legislative priorities in 2014:

• Creation of Basic Health Plan to provide affordable health insurance to low-income consumers who don’t qualify for Medicaid. The plan, which was modeled after recommendations in a 2012 CSS report, will expand coverage to an estimated 400,000 New Yorkers when it launches in 2016.

• Funding for a statewide consumer assistance program to help New Yorkers navigate the complex health care landscape.

• A new law providing the nation’s strongest protections for consumers against surprise, out-of-network medical bills.
CSS AND THE CITY

In May 2013, the Community Service Society celebrated its 170th anniversary with Step-Up New York, a festive event at New York’s Gotham Hall honoring partners in the fight against urban poverty.

CSS President & CEO David R. Jones presents The Josephine Shaw Lowell Leader in Social Justice Award to David Boies, Chairman, Boies, Schiller and Flexnor LLP.

The Honorable David N. Dinkins presents Danny Glover with the Richie Perez Spirit of Service Award.

Blanchette Rockefeller Leader in Philanthropy Award Recipient Maurice R. Greenberg, pictured with James Wolfensohn.

Our History

The Community Service Society of New York was formed in 1939 by the merger of two venerable social service agencies: The New York Association for the Improvement of the Condition of the Poor (founded in 1843) and the Charity Organization Society (founded in 1882).

Our long history in the fight against poverty has been marked by significant achievements: serving as the catalyst for the city’s first tenement housing laws; creating a prototype for the nation’s free school lunch program; and advancing New York State’s old age assistance program, an important forerunner to Social Security.

We continue to make remarkable progress, thanks in large part to the support of a vast network of partners, contributors, and volunteers.
## FINANCIAL STATEMENT

### Condensed Consolidated Statement of Activities

**Years Ended June 30, 2014 and June 30, 2013**

<table>
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<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Permanently Restricted</th>
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<td>Change in investment in The United Charities</td>
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<td><strong>Net Revenue from special events</strong></td>
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<tr>
<td><strong>Total program services</strong></td>
<td>18,767,447</td>
<td></td>
<td></td>
<td>18,767,447</td>
<td>18,360,193</td>
</tr>
<tr>
<td>Supporting services:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Management and general</td>
<td>4,579,105</td>
<td></td>
<td></td>
<td>4,579,105</td>
<td>4,913,726</td>
</tr>
<tr>
<td>Fundraising</td>
<td>960,965</td>
<td></td>
<td></td>
<td>960,965</td>
<td>950,208</td>
</tr>
<tr>
<td><strong>Total supporting services</strong></td>
<td>5,540,070</td>
<td></td>
<td></td>
<td>5,540,070</td>
<td>5,863,934</td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td>24,307,517</td>
<td></td>
<td></td>
<td>24,307,517</td>
<td>24,224,127</td>
</tr>
<tr>
<td>Change in net assets before other charges</td>
<td>6,287,458</td>
<td>863,633</td>
<td>3,303,129</td>
<td>10,454,220</td>
<td>4,954,262</td>
</tr>
<tr>
<td>Pension and other postretirement benefits adjustment</td>
<td>(1,342,335)</td>
<td></td>
<td>(1,342,335)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Impairment loss-City Limits</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(220,000)</td>
</tr>
<tr>
<td><strong>CHANGE IN NET ASSETS</strong></td>
<td>4,945,123</td>
<td>863,633</td>
<td>3,303,129</td>
<td>9,111,885</td>
<td>10,169,216</td>
</tr>
<tr>
<td><strong>NET ASSETS – Beginning of year</strong></td>
<td>66,691,463</td>
<td>25,874,136</td>
<td>60,430,501</td>
<td>152,996,100</td>
<td>142,826,884</td>
</tr>
<tr>
<td><strong>NET ASSETS – End of year</strong></td>
<td>$ 71,636,586</td>
<td>$ 26,737,769</td>
<td>$ 63,733,630</td>
<td>$ 162,107,985</td>
<td>$ 152,996,100</td>
</tr>
</tbody>
</table>
# FINANCIAL STATEMENT

## Condensed Consolidated Statement of Financial Position

**Years Ended June 30, 2014 and June 30, 2013**

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>2,083,900</td>
<td>3,472,981</td>
</tr>
<tr>
<td>Marketable securities</td>
<td>130,486,315</td>
<td>120,769,922</td>
</tr>
<tr>
<td>Accounts receivable:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Government agencies</td>
<td>4,621,344</td>
<td>3,063,253</td>
</tr>
<tr>
<td>Other</td>
<td>392,135</td>
<td>211,116</td>
</tr>
<tr>
<td>Beneficial interest in perpetual trusts</td>
<td>34,639,095</td>
<td>31,335,966</td>
</tr>
<tr>
<td>Accrued interest and dividends receivable</td>
<td>145,478</td>
<td></td>
</tr>
<tr>
<td>Prepaid expenses and other assets</td>
<td>82,645</td>
<td>65,834</td>
</tr>
<tr>
<td>Securities sold receivable</td>
<td>167,885</td>
<td>1,400,000</td>
</tr>
<tr>
<td>Investment in the united charities</td>
<td>2,122,144</td>
<td>2,090,057</td>
</tr>
<tr>
<td>Equipment and improvements—net</td>
<td>1,803,787</td>
<td>2,031,422</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$ 176,544,728</td>
<td>$ 164,440,551</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LIABILITIES AND NET ASSETS</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liabilities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>4,351,727</td>
<td>1,538,624</td>
</tr>
<tr>
<td>Accrued Vacation</td>
<td>841,680</td>
<td>785,809</td>
</tr>
<tr>
<td>Securities purchased payable.</td>
<td>70,025</td>
<td>1,400,000</td>
</tr>
<tr>
<td>Liability for postemployment and postretirement benefits</td>
<td>9,173,311</td>
<td>7,720,018</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>14,436,743</td>
<td>11,444,451</td>
</tr>
<tr>
<td>Net Assets:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted</td>
<td>71,636,586</td>
<td>66,691,463</td>
</tr>
<tr>
<td>Temporarily restricted</td>
<td>26,737,769</td>
<td>25,874,136</td>
</tr>
<tr>
<td>Permanently restricted</td>
<td>63,733,630</td>
<td>60,430,501</td>
</tr>
<tr>
<td><strong>Total Net Assets</strong></td>
<td>162,107,985</td>
<td>152,996,100</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$ 176,544,728</td>
<td>$ 164,440,551</td>
</tr>
</tbody>
</table>

## NOTES

These consolidated statements include all funds of the Community Service Society of New York and its affiliates, The Institute for Community Empowerment, and Friends of RSVP, Inc. The statements are condensed from the financial statements for the years ended June 30, 2014 and 2013, which have been audited by Loeb & Troper LLP.

1. A copy of the latest CSS financial report filed with the New York State Office of the Attorney General in Albany is available upon request from the Department or CSS.
2. The Society’s board follows a policy of appropriating Endowment monies according to a formula. The current formula allows up to 6% of the five-year average of the Endowment’s market value to be spent. For the fiscal year ended June 30, 2014 and 2013, the Society appropriated $7,383,000 and $7,714,000 respectively, according to this formula.
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The Community Service Society of New York is grateful for the generosity of all its supporters. As space is limited, we are only able to list our major contributors. However, this does not minimize our appreciation of everyone who cares about CSS’s work.

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