

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

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

**2018**

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

**A** For the 2018 calendar year, or tax year beginning **JUL 1, 2018** and ending **JUN 30, 2019**

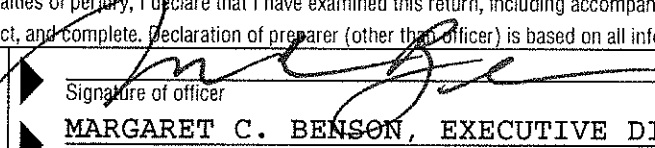
|  |   |  |   |
|--|---|--|---|
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br><b>CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION</b>                                       |  | <b>D</b> Employer identification number<br><b>23-7164989</b>  |
|  | Doing business as   |  | <b>E</b> Telephone number<br><b>(312) 332-3513</b>  |
|  | Number and street (or P.O. box if mail is not delivered to street address) Room/suite<br><b>33 N. DEARBORN, SUITE 400</b> | <b>G</b> Gross receipts \$ <b>2,604,619.</b> |   |
|  | City or town, state or province, country, and ZIP or foreign postal code<br><b>CHICAGO, IL 60602</b>                      |  | <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. (see instructions)<br><b>H(c)</b> Group exemption number ▶ |
| <b>F</b> Name and address of principal officer: <b>MARGARET C. BENSON</b><br><b>33 NORTH DEARBORN, SUITE 400, CHICAGO, IL 6</b>  |   |  |   |
| <b>I</b> 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   |   |  |   |
| <b>J</b> Website: ▶ <b>WWW.CVLS.ORG</b>  |   |  |   |
| <b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶  |   |  | <b>L</b> Year of formation: <b>1970</b>   |
| <b>M</b> State of legal domicile: <b>IL</b>  |   |  |   |

**Part I Summary**

|                                    |   |  |   |
|------------------------------------|---|--|---|
| <b>Activities &amp; Governance</b> | <b>1</b> Briefly describe the organization's mission or most significant activities: <b>TO ADMINISTER PROGRAMS TO ASSIST IN SECURING LEGAL ASSISTANCE AND RELATED SERVICES FOR PERSONS OF</b> |  |   |
|                                    | <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.  |  |   |
|                                    | <b>3</b>  | Number of voting members of the governing body (Part VI, line 1a)                  | <b>25</b>   |
|                                    | <b>4</b>  | Number of independent voting members of the governing body (Part VI, line 1b)      | <b>25</b>   |
|                                    | <b>5</b>  | Total number of individuals employed in calendar year 2018 (Part V, line 2a)       | <b>25</b>   |
|                                    | <b>6</b>  | Total number of volunteers (estimate if necessary)                                 | <b>2000</b>   |
|                                    | <b>7a</b>   | Total unrelated business revenue from Part VIII, column (C), line 12               | <b>0.</b>   |
|                                    | <b>7b</b>   | Net unrelated business taxable income from Form 990-T, line 38                     | <b>0.</b>   |
| <b>Revenue</b>                     | <b>8</b>  | Contributions and grants (Part VIII, line 1h)                                      | Prior Year: <b>2,111,789.</b> Current Year: <b>1,897,849.</b>               |
|                                    | <b>9</b>  | Program service revenue (Part VIII, line 2g)                                       | <b>0.</b> <b>0.</b>   |
|                                    | <b>10</b>   | Investment income (Part VIII, column (A), lines 3, 4, and 7d)                      | <b>28,989.</b> <b>26,584.</b>   |
|                                    | <b>11</b>   | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)           | <b>302,712.</b> <b>355,333.</b>   |
|                                    | <b>12</b>   | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | <b>2,443,490.</b> <b>2,279,766.</b>   |
| <b>Expenses</b>                    | <b>13</b>   | Grants and similar amounts paid (Part IX, column (A), lines 1-3)                   | <b>0.</b> <b>0.</b>   |
|                                    | <b>14</b>   | Benefits paid to or for members (Part IX, column (A), line 4)                      | <b>0.</b> <b>0.</b>   |
|                                    | <b>15</b>   | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)  | <b>1,788,671.</b> <b>1,762,849.</b>   |
|                                    | <b>16a</b>  | Professional fundraising fees (Part IX, column (A), line 11e)                      | <b>0.</b> <b>0.</b>   |
|                                    | <b>16b</b>  | Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>31,594.</b>         |   |
|                                    | <b>17</b>   | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)                       | <b>556,252.</b> <b>535,438.</b>   |
|                                    | <b>18</b>   | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)          | <b>2,344,923.</b> <b>2,298,287.</b>   |
| <b>Net Assets or Fund Balances</b> | <b>19</b>   | Revenue less expenses. Subtract line 18 from line 12                               | <b>98,567.</b> <b>-18,521.</b>  |
|                                    | <b>20</b>   | Total assets (Part X, line 16)   | Beginning of Current Year: <b>1,867,302.</b> End of Year: <b>1,863,351.</b> |
|                                    |   | Total liabilities (Part X, line 26)  | <b>348,253.</b> <b>333,850.</b>   |
|                                    |   | Net assets or fund balances. Subtract line 21 from line 20                         | <b>1,519,049.</b> <b>1,529,501.</b>   |

**Part II Signature Block**

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

|                  |   |                          |
|------------------|---|--------------------------|
| <b>Sign Here</b> | Signature of officer<br> | Date<br><b>3-16-2020</b> |
|                  | Type or print name and title<br><b>MARGARET C. BENSON, EXECUTIVE DIRECTOR</b>                               |                          |

|   |  |  |                                 |   |                          |
|---|--|--|---------------------------------|---|--------------------------|
| <b>Paid Preparer Use Only</b>   | Print/Type preparer's name<br><b>ANDREW R. LOTTS</b> | Preparer's signature<br><b>ANDREW R. LOTTS</b> | Date<br><b>03/10/20</b>         | Check if self-employed <input type="checkbox"/> | PTIN<br><b>P00543142</b> |
|   | Firm's name ▶ <b>CJBS, LLC</b>                       |  |                                 | Firm's EIN ▶ <b>36-3524803</b>                  |                          |
| Firm's address ▶ <b>2100 SANDERS ROAD, SUITE 200 NORTHBROOK, IL 60062</b> |  |  | Phone no. (847) <b>945-2888</b> |   |                          |

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

**Part III Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:  
**TO ADMINISTER PROGRAMS TO ASSIST IN SECURING LEGAL ASSISTANCE AND  
RELATED SERVICES FOR PERSONS OF LOW-INCOME IN THE CHICAGOLAND AREA.**

2 Did the organization undertake any significant program services during the year which were not listed on the  
prior Form 990 or 990-EZ?  Yes  No  
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  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 \$ 329,366. including grants of \$ ) (Revenue \$ )  
**GUARDIAN AD LITEM SERVICES - SERVE AS COURT-APPOINTED GUARDIANS AD  
LITEM FOR CHILDREN IN CONTESTED OR PROBLEMATIC GUARDIANSHIP CASES.**

4b (Code: ) (Expenses \$ 316,649. including grants of \$ ) (Revenue \$ )  
**ACCESS TO JUSTICE-GIVING FREE LEGAL COUNSEL AND REPRESENTATION TO  
INDIVIDUALS WHO CANNOT AFFORD LEGAL SERVICES**

4c (Code: ) (Expenses \$ 276,549. including grants of \$ ) (Revenue \$ )  
**DOMESTIC RELATIONS FAMILY LAW-PROVIDE CHILD REPRESENTATION WHEN PARENTS  
CANNOT AFFORD ATTORNEYS, IN DIFFICULT AND BITTER DISPUTES**

4d Other program services (Describe in Schedule O.)  
(Expenses \$ 865,205. including grants of \$ ) (Revenue \$ )

4e Total program service expenses **1,787,769.**

CHICAGO VOLUNTEER LEGAL SERVICES  
FOUNDATION

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**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)?<br><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   | <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>   |     | 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?<br><i>If "Yes," complete Schedule D, Part IV</i>         | X   |    |
| 10  | Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or 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.  |     |    |
| 11a | 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   |    |
| 11b | 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  |
| 11c | 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  |
| 11d | 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  |
| 11e | Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>   |     | X  |
| 11f | 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   |    |
| 12b | Was the organization included in consolidated, independent audited financial statements for the tax year?<br><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  |
| 14b | 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  |
| 20b | <i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i>  |     |    |
| 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? <i>If "Yes," complete Schedule I, Parts I and III</i>   |     | 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? <i>If "Yes," complete Schedule J</i>  | 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>                            |     | 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 | <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</i>                                       |     | X  |
| 25b |  |     | X  |
| 26  | Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>                                 |     | X  |
| 27  | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> |     | 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, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>   |     | X  |
| 28a |  |     | X  |
| b   | A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>  |     | X  |
| 28b |  |     | X  |
| c   | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>  |     | X  |
| 28c |  |     | X  |
| 29  | Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>  |     | X  |
| 29  |  |     | X  |
| 30  | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>  | X   |    |
| 30  |  | X   |    |
| 31  | Did the organization liquidate, terminate, or dissolve and cease operations?<br><i>If "Yes," complete Schedule N, Part I</i>   |     | X  |
| 31  |  |     | X  |
| 32  | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>  |     | 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? <i>If "Yes," complete Schedule R, Part I</i>  |     | X  |
| 33  |  |     | X  |
| 34  | Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>  |     | 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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>   |     |    |
| 35b |  |     |    |
| 36  | <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>   |     | 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? <i>If "Yes," complete Schedule R, Part VI</i>   |     | X  |
| 37  |  |     | X  |
| 38  | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?<br><b>Note.</b> 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   |     |    |
| 1a |  |     | 3  |
| b  | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable  |     |    |
| 1b |  |     | 0  |
| c  | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? |     |    |
| 1c |  |     |    |

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**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  | 25  |    |
| b  | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)         | X   |    |
| 3a   | Did the organization have unrelated business gross income of \$1,000 or more during the year?  |     | X  |
| b  | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O  |     |    |
| 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)? |     | X  |
| b  | If "Yes," enter the name of the foreign country:<br>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?  |     | X  |
| b  | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?   |     | X  |
| c  | If "Yes" to line 5a or 5b, did the organization file Form 8886-T?  |     |    |
| 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?                                    |     | X  |
| b  | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  |     |    |
| <b>7 Organizations that may receive deductible contributions under section 170(c).</b>   |  |     |    |
| 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?  |     | X  |
| b  | If "Yes," did the organization notify the donor of the value of the goods or services provided?  |     |    |
| c  | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?   |     | X  |
| d  | If "Yes," indicate the number of Forms 8282 filed during the year  |     |    |
| e  | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  |     |    |
| f  | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?   |     |    |
| g  | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?   |     |    |
| h  | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?   |     |    |
| <b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? |  |     |    |
| <b>9 Sponsoring organizations maintaining donor advised funds.</b>   |  |     |    |
| a  | Did the sponsoring organization make any taxable distributions under section 4966?   |     |    |
| b  | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?  |     |    |
| <b>10 Section 501(c)(7) organizations.</b> Enter:  |  |     |    |
| a  | Initiation fees and capital contributions included on Part VIII, line 12   |     |    |
| b  | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities  |     |    |
| <b>11 Section 501(c)(12) organizations.</b> Enter:   |  |     |    |
| a  | Gross income from members or shareholders  |     |    |
| b  | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)   |     |    |
| <b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?  |  |     |    |
| b  | If "Yes," enter the amount of tax-exempt interest received or accrued during the year  |     |    |
| <b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>   |  |     |    |
| a  | Is the organization licensed to issue qualified health plans in more than one state?<br><b>Note.</b> 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  |     |    |
| c  | Enter the amount of reserves on hand   |     |    |
| 14a  | Did the organization receive any payments for indoor tanning services during the tax year?   |     | X  |
| b  | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O  |     |    |
| 15   | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?<br>If "Yes," see instructions and file Form 4720, Schedule N.                   |     | X  |
| 16   | Is the organization an educational institution subject to the section 4968 excise tax on net investment income?<br>If "Yes," complete Form 4720, Schedule O.   |     | X  |

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**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 in 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<br>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 in Schedule O. |     |    |
| 1a | 25   |     |    |
| b  | Enter the number of voting members included in line 1a, above, who are independent   |     |    |
| 1b | 25   |     |    |
| 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, or 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 in 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.  |     |    |
| 11a |  |     |    |
| 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 **IL**
- 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 in Schedule O)
- 19 Describe in 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 **MARGARET BENSON - 312-332-5542**  
**33 NORTH DEARBORN, SUITE 400, CHICAGO, IL 60602**

**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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

| (A)<br>Name and Title                                 | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>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) KIMBERLY M HALVORSEN<br>PRESIDENT                 | 10.00   | X   |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| (2) DANIEL J WINTERS<br>V. PRESIDENT FINANCE          | 5.00  | X   |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| (3) MICHELLE MAREK FIGUEIREDO<br>V. PRESIDENT DEVELOP | 5.00  | X   |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| (4) EDWARD P HOULIHAN<br>V. P. CLIENT SERVIC          | 5.00  | X   |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| (5) BRYAN M WEBSTER<br>SECRETARY                      | 5.00  | X   |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| (6) JULIE M MARION<br>EXECUTIVE COMMITTEE             | 5.00  | X   |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| (7) KATHERINE MILER SCHILLING<br>EXECUTIVE COMMITTEE  | 5.00  | X   |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| (8) JOSEPH SEDER<br>EXECUTIVE COMMITTEE               | 5.00  | X   |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| (9) MONIQUE N BHARGAVA<br>DIRECTOR                    | 2.00  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (10) MARK W BINA<br>DIRECTOR                          | 2.00  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (11) DEBORAH A BONE<br>DIRECTOR                       | 2.00  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (12) DAVID S CHERNOFF<br>DIRECTOR                     | 2.00  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (13) EDWIN S DEL HIERRO<br>DIRECTOR                   | 2.00  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (14) JORDAN M HEINZ<br>DIRECTOR                       | 2.00  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (15) LAVERNE F HORTON<br>DIRECTOR                     | 2.00  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (16) ELIZABETH P LEWIS<br>DIRECTOR                    | 2.00  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (17) S PATRICK MCKEY<br>DIRECTOR                      | 2.00  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |

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

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>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) KATHERINE DENNIS NYE<br>DIRECTOR                          | 2.00  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (19) STEVE RAMINIAC<br>DIRECTOR                                | 2.00  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (20) MATTHEW G SCHILTZ<br>DIRECTOR                             | 2.00  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (21) COREY A SEALY<br>DIRECTOR                                 | 2.00  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (22) DANIEL A SPIRA<br>DIRECTOR                                | 2.00  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (23) THOMAS R WOODROW<br>DIRECTOR                              | 2.00  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (24) STEVE RAMINIAC<br>IMM PAST PRESIDENT                      | 5.00  | X   | X                     |         |              |                              |        | 0.   | 0.  | 0.  |
| (25) MARGARET C BENSON<br>EXECUTIVE DIRECTOR                   | 40.00   |   |                       | X       |              |                              |        | 170,615.   | 0.  | 37,039.   |
| (26) PETER M ASHMORE<br>MANAGING ATTORNEY                      | 40.00   |   |                       |         | X            |                              |        | 119,098.   | 0.  | 18,029.   |
| <b>1b Sub-total</b>  |   |   |                       |         |              |                              |        | 289,713.   | 0.  | 55,068.   |
| <b>c Total from continuation sheets to Part VII, Section A</b> |   |   |                       |         |              |                              |        | 176,197.   | 0.  | 27,425.   |
| <b>d Total (add lines 1b and 1c)</b>                           |   |   |                       |         |              |                              |        | 465,910.   | 0.  | 82,493.   |

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 **3**

|  | Yes | No |
|--|-----|----|
| 3 Did the organization list any former officer, director, or 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)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
| NONE                             |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

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 **0**

SEE PART VII, SECTION A CONTINUATION SHEETS



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| <b>Part VII</b> Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i> |   |  |                       |         |              |                              |        |  |   |   |
|---|---|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| (A)<br>Name and title   | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position (check all that apply) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>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) PHILLIP J MOHR<br>DEPUTY DIRECTOR  | 40.00   |  |                       |         | X            |                              |        | 176,197.   | 0.  | 27,425.   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
|   |   |  |                       |         |              |                              |        |  |   |   |
| <b>Total to Part VII, Section A, line 1c</b>  |   |  |                       |         |              |                              |        | <b>176,197.</b>  |   | <b>27,425.</b>  |

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**Part VIII** Statement of Revenue

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

|   |  |   | (A)<br>Total revenue                         | (B)<br>Related or<br>exempt function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue excluded<br>from tax under<br>sections<br>512-514 |          |  |
|---|--|---|--|---|---|--|----------|--|
| Contributions, Gifts, Grants<br>and Other Similar Amounts | 1 a  | Federated campaigns   |  |   |   |  |          |  |
|   | b  | Membership dues   |  |   |   |  |          |  |
|   | c  | Fundraising events  | 14,040.                                      |   |   |  |          |  |
|   | d  | Related organizations   |  |   |   |  |          |  |
|   | e  | Government grants (contributions)   |  |   |   |  |          |  |
|   | f  | All other contributions, gifts, grants, and<br>similar amounts not included above   | 1,883,809.                                   |   |   |  |          |  |
|   | g  | Noncash contributions included in lines 1a-1f: \$   | 22,452.                                      |   |   |  |          |  |
|   | h  | <b>Total.</b> Add lines 1a-1f   | <b>1,897,849.</b>                            |   |   |  |          |  |
|   | Program Service<br>Revenue                                   | Business Code   |  |   |   |  |          |  |
| 2 a   |  |   |  |   |   |  |          |  |
| b   |  |   |  |   |   |  |          |  |
| c   |  |   |  |   |   |  |          |  |
| d   |  |   |  |   |   |  |          |  |
| e   |  |   |  |   |   |  |          |  |
| f   |  | All other program service revenue   |  |   |   |  |          |  |
| g   | <b>Total.</b> Add lines 2a-2f                                |   |  |   |   |  |          |  |
| Other Revenue   | 3  | Investment income (including dividends, interest, and<br>other similar amounts)   | 26,582.                                      |   |   | 26,582.  |          |  |
|   | 4  | Income from investment of tax-exempt bond proceeds  |  |   |   |  |          |  |
|   | 5  | Royalties   |  |   |   |  |          |  |
|   | 6 a  | Gross rents   | (i) Real                                     |   |   |  |          |  |
|   |  |   | (ii) Personal                                |   |   |  |          |  |
|   |  |   | b  | Less: rental expenses                           |   |  |          |  |
|   |  |   | c  | Rental income or (loss)                         |   |  |          |  |
|   | d  | Net rental income or (loss)   |  |   |   |  |          |  |
|   | 7 a  | Gross amount from sales of<br>assets other than inventory   | (i) Securities                               | 9,414.  |   |  |          |  |
|   |  |   | (ii) Other                                   |   |   |  |          |  |
|   |  |   | b  | Less: cost or other basis<br>and sales expenses | 9,412.                                  |  |          |  |
|   |  |   | c  | Gain or (loss)                                  | 2.                                      |  |          |  |
|   | d  | Net gain or (loss)  | 2.   |   |   | 2.   |          |  |
|   | 8 a  | Gross income from fundraising events (not<br>including \$ 14,040. of<br>contributions reported on line 1c). See<br>Part IV, line 18 | a  | 670,774.  |   |  |          |  |
|   |  |   | b  | Less: direct expenses                           | 315,441.                                |  |          |  |
| c   |  |   | Net income or (loss) from fundraising events | 355,333.  |   |  | 355,333. |  |
| 9 a   | Gross income from gaming activities. See<br>Part IV, line 19 | a   |  |   |   |  |          |  |
|   |  | b   | Less: direct expenses                        |   |   |  |          |  |
|   |  | c   | Net income or (loss) from gaming activities  |   |   |  |          |  |
| 10 a  | Gross sales of inventory, less returns<br>and allowances     | a   |  |   |   |  |          |  |
|   |  | b   | Less: cost of goods sold                     |   |   |  |          |  |
|   |  | c   | Net income or (loss) from sales of inventory |   |   |  |          |  |
| Miscellaneous Revenue                                     |  | Business Code   |  |   |   |  |          |  |
| 11 a  |  | a   |  |   |   |  |          |  |
|   |  | b   |  |   |   |  |          |  |
|   |  | c   |  |   |   |  |          |  |
|   |  | d   | All other revenue                            |   |   |  |          |  |
|   |  | e   | <b>Total.</b> Add lines 11a-11d              |   |   |  |          |  |
| 12  | <b>Total revenue.</b> See instructions                       |   | 2,279,766.                                   | 0.  | 0.                                      | 381,917.   |          |  |

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**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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.  | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21  |                       |                                 |  |                             |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22   |                       |                                 |  |                             |
| 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  | 179,500.              | 138,789.                        | 38,198.                                | 2,513.                      |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)   | 1,238,206.            | 957,339.                        | 263,414.                               | 17,453.                     |
| 7 Other salaries and wages  |                       |                                 |  |                             |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  | 48,000.               | 37,175.                         | 10,177.                                | 648.                        |
| 9 Other employee benefits   | 183,103.              | 141,850.                        | 38,745.                                | 2,508.                      |
| 10 Payroll taxes  | 114,040.              | 88,348.                         | 24,131.                                | 1,561.                      |
| 11 Fees for services (non-employees):   |                       |                                 |  |                             |
| a Management  |                       |                                 |  |                             |
| b Legal   |                       |                                 |  |                             |
| c Accounting  | 27,943.               | 21,556.                         | 5,974.                                 | 413.                        |
| d Lobbying  |                       |                                 |  |                             |
| e Professional fundraising services. See Part IV, line 17   |                       |                                 |  |                             |
| f Investment management fees  |                       |                                 |  |                             |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)   | 8,702.                | 7,735.                          | 967.                                   |                             |
| 12 Advertising and promotion  |                       |                                 |  |                             |
| 13 Office expenses  | 57,958.               | 44,784.                         | 12,357.                                | 817.                        |
| 14 Information technology   |                       |                                 |  |                             |
| 15 Royalties  |                       |                                 |  |                             |
| 16 Occupancy  | 248,476.              | 199,361.                        | 45,986.                                | 3,129.                      |
| 17 Travel   | 5,474.                | 4,223.                          | 1,170.                                 | 81.                         |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials   |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings   | 17,719.               | 13,667.                         | 3,786.                                 | 266.                        |
| 20 Interest   |                       |                                 |  |                             |
| 21 Payments to affiliates   |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization  | 2,780.                | 2,150.                          | 592.                                   | 38.                         |
| 23 Insurance  | 40,120.               | 30,988.                         | 8,554.                                 | 578.                        |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) |                       |                                 |  |                             |
| a <u>EQUIPMENT RENTAL AND MA</u>  | 41,167.               | 31,817.                         | 8,768.                                 | 582.                        |
| b <u>DUES, MEMBERSHIP AND PU</u>  | 37,927.               | 29,335.                         | 8,062.                                 | 530.                        |
| c <u>TELEPHONE</u>  | 15,416.               | 11,922.                         | 3,277.                                 | 217.                        |
| d <u>BANK AND CREDIT CARD CH</u>  | 12,638.               | 9,490.                          | 2,985.                                 | 163.                        |
| e All other expenses  | 19,118.               | 17,240.                         | 1,781.                                 | 97.                         |
| 25 <b>Total functional expenses.</b> Add lines 1 through 24e  | 2,298,287.            | 1,787,769.                      | 478,924.                               | 31,594.                     |
| 26 <b>Joint costs.</b> 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)

CHICAGO VOLUNTEER LEGAL SERVICES  
FOUNDATION

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**Part X Balance Sheet**

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

|                             |   | (A)<br>Beginning of year  |          | (B)<br>End of year |          |
|-----------------------------|---|---|----------|--------------------|----------|
| Assets                      | 1   | Cash - non-interest-bearing   | 206,694. | 1                  | 218,297. |
|                             | 2   | Savings and temporary cash investments  | 776,060. | 2                  | 676,490. |
|                             | 3   | Pledges and grants receivable, net  |          | 3                  |          |
|                             | 4   | Accounts receivable, net  | 3,951.   | 4                  | 316.     |
|                             | 5   | Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L   |          | 5                  |          |
|                             | 6   | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L |          | 6                  |          |
|                             | 7   | Notes and loans receivable, net   |          | 7                  |          |
|                             | 8   | Inventories for sale or use   |          | 8                  |          |
|                             | 9   | Prepaid expenses and deferred charges   | 69,849.  | 9                  | 86,532.  |
|                             | 10a   | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D   | 202,197. |                    |          |
|                             | 10b   | Less: accumulated depreciation  | 183,899. |                    |          |
|                             | 10c   |   | 747.     | 10c                | 18,298.  |
|                             | 11  | Investments - publicly traded securities  | 810,001. | 11                 | 863,418. |
|                             | 12  | Investments - other securities. See Part IV, line 11  |          | 12                 |          |
|                             | 13  | Investments - program-related. See Part IV, line 11   |          | 13                 |          |
|                             | 14  | Intangible assets   |          | 14                 |          |
| 15                          | Other assets. See Part IV, line 11  |   | 15       |                    |          |
| 16                          | <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)  | 1,867,302.  | 16       | 1,863,351.         |          |
| Liabilities                 | 17  | Accounts payable and accrued expenses   | 50,623.  | 17                 | 52,557.  |
|                             | 18  | Grants payable  |          | 18                 |          |
|                             | 19  | Deferred revenue  | 286,332. | 19                 | 276,125. |
|                             | 20  | Tax-exempt bond liabilities   |          | 20                 |          |
|                             | 21  | Escrow or custodial account liability. Complete Part IV of Schedule D   | 11,298.  | 21                 | 5,168.   |
|                             | 22  | Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L  |          | 22                 |          |
|                             | 23  | Secured mortgages and notes payable to unrelated third parties  |          | 23                 |          |
|                             | 24  | Unsecured notes and loans payable to unrelated third parties  |          | 24                 |          |
|                             | 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   |          | 25                 |          |
|                             | 26  | <b>Total liabilities.</b> Add lines 17 through 25   | 348,253. | 26                 | 333,850. |
| Net Assets or Fund Balances | Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. |   |          |                    |          |
|                             | 27  | Unrestricted net assets   | 946,975. | 27                 | 870,801. |
|                             | 28  | Temporarily restricted net assets   | 245,525. | 28                 | 332,151. |
|                             | 29  | Permanently restricted net assets   | 326,549. | 29                 | 326,549. |
|                             | Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.                          |   |          |                    |          |
|                             | 30  | Capital stock or trust principal, or current funds  |          | 30                 |          |
|                             | 31  | Paid-in or capital surplus, or land, building, or equipment fund  |          | 31                 |          |
|                             | 32  | Retained earnings, endowment, accumulated income, or other funds  |          | 32                 |          |
| 33                          | <b>Total net assets or fund balances</b>  | 1,519,049.  | 33       | 1,529,501.         |          |
| 34                          | <b>Total liabilities and net assets/fund balances</b>   | 1,867,302.  | 34       | 1,863,351.         |          |

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**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  | 2,279,766. |
| 2  | Total expenses (must equal Part IX, column (A), line 25)   | 2  | 2,298,287. |
| 3  | Revenue less expenses. Subtract line 2 from line 1   | 3  | -18,521.   |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                      | 4  | 1,519,049. |
| 5  | Net unrealized gains (losses) on investments   | 5  | 28,973.    |
| 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 in Schedule O)   | 9  | 0.         |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 1,529,501. |

**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 checked="" 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 checked="" type="checkbox"/> Separate basis <input 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 in 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 in Schedule O and describe any steps taken to undergo such audits     |     |    |

Form 990 (2018)

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2018

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Name of the organization CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION Employer identification number 23-7164989

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). 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). 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). 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). 8 A community trust described in section 170(b)(1)(A)(vi). 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. 10 [X] 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... 11 An organization organized and operated exclusively to test for public safety. 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

Table with 6 columns: (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? (Yes/No), (v) Amount of monetary support (see instructions), (vi) Amount of other support (see instructions). Includes a Total row.

CHICAGO VOLUNTEER LEGAL SERVICES

**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) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")  |          |          |          |          |          |           |
| 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  |          |          |          |          |          |           |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) |          |          |          |          |          |           |
| 6 Public support. Subtract line 5 from line 4.  |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (f) Total                |
|--|----------|----------|----------|----------|----------|--------------------------|
| 7 Amounts from line 4  |          |          |          |          |          |                          |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources  |          |          |          |          |          |                          |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on   |          |          |          |          |          |                          |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)   |          |          |          |          |          |                          |
| 11 Total support. Add lines 7 through 10   |          |          |          |          |          |                          |
| 12 Gross receipts from related activities, etc. (see instructions)   |          |          |          |          | 12       |                          |
| 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 2018 (line 6, column (f) divided by line 11, column (f))   | 14                       | % |
| 15 Public support percentage from 2017 Schedule A, Part II, line 14   | 15                       | % |
| 16a 33 1/3% support test - 2018. 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 type="checkbox"/> |   |
| b 33 1/3% support test - 2017. 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 - 2018. 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 - 2017. 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"/> |   |

CHICAGO VOLUNTEER LEGAL SERVICES

**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) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")   | 1962408. | 2210709. | 1758280. | 2111789. | 1897849. | 9941035.  |
| 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   | 562,117. | 507,688. | 549,398. | 602,422. | 670,774. | 2892399.  |
| 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   | 2524525. | 2718397. | 2307678. | 2714211. | 2568623. | 12833434. |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons  |          |          |          |          |          | 0.        |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year           |          |          |          |          |          | 0.        |
| c Add lines 7a and 7b  |          |          |          |          |          | 0.        |
| 8 Public support. (Subtract line 7c from line 6.)  |          |          |          |          |          | 12833434. |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6   | 2524525. | 2718397. | 2307678. | 2714211. | 2568623. | 12833434. |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 16,898.  | 17,748.  | 18,940.  | 19,898.  | 26,582.  | 100,066.  |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975                           |          |          |          |          |          |           |
| c Add lines 10a and 10b   | 16,898.  | 17,748.  | 18,940.  | 19,898.  | 26,582.  | 100,066.  |
| 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.)   | 2541423. | 2736145. | 2326618. | 2734109. | 2595205. | 12933500. |

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 2018 (line 8, column (f), divided by line 13, column (f)) | 15 | 99.23 % |
| 16 Public support percentage from 2017 Schedule A, Part III, line 15                       | 16 | 99.30 % |

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

|   |    |       |
|---|----|-------|
| 17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)) | 17 | .77 % |
| 18 Investment income percentage from 2017 Schedule A, Part III, line 17                         | 18 | .73 % |

19a 33 1/3% support tests - 2018. 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 - 2017. 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 <b>Part VI</b> 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 <b>Part VI</b> 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 <b>Part VI</b> 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 <b>Part VI</b> 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 <b>Part VI</b> 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 <b>Part VI</b> 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 <b>Part VI</b> , 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 <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?   |     |    |
| c <b>Substitutions only.</b> 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 <b>Part VI</b> .  |     |    |
| 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 <b>Part VI</b> .  |     |    |
| 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 <b>Part VI</b> .  |     |    |
| 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 <b>Part VI</b> .   |     |    |
| 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 |
|--|-----|----|
| <b>11</b> Has the organization accepted a gift or contribution from any of the following persons?  |     |    |
| <b>a</b> 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>b</b> A family member of a person described in (a) above?   |     |    |
| <b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>  |     |    |

**Section B. Type I Supporting Organizations**

|   | Yes | No |
|---|-----|----|
| <b>1</b> 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? <i>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.</i> |     |    |
| <b>2</b> 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? <i>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.</i>   |     |    |

**Section C. Type II Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| <b>1</b> 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)? <i>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).</i> |     |    |

**Section D. All Type III Supporting Organizations**

|   | Yes | No |
|---|-----|----|
| <b>1</b> 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? |     |    |
| <b>2</b> 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>   |     |    |
| <b>3</b> 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>  |     |    |

**Section E. Type III Functionally Integrated Supporting Organizations**

|   |  |  |
|---|--|--|
| <b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).  |  |  |
| <b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.  |  |  |
| <b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.   |  |  |
| <b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).   |  |  |
| <b>2</b> Activities Test. Answer (a) and (b) below.   |  |  |
| <b>a</b> 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? <i>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.</i> |  |  |
| <b>b</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? <i>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.</i>  |  |  |
| <b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.   |  |  |
| <b>a</b> 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? <i>Provide details in Part VI.</i>  |  |  |
| <b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>   |  |  |

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

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

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

| Section B - Minimum Asset Amount |   | (A) Prior Year | (B) Current Year (optional) |
|----------------------------------|---|----------------|-----------------------------|
| 1                                | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): |                |                             |
| a                                | Average monthly value of securities   | 1a             |                             |
| b                                | Average monthly cash balances   | 1b             |                             |
| c                                | Fair market value of other non-exempt-use assets  | 1c             |                             |
| d                                | <b>Total</b> (add lines 1a, 1b, and 1c)   | 1d             |                             |
| e                                | <b>Discount</b> claimed for blockage or other factors (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                                | <b>Minimum Asset Amount</b> (add line 7 to line 6)  | 8              |                             |

| Section C - Distributable Amount |  | (A) Prior Year | 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                                | <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6              |              |

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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**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 2018 from Section C, line 6   |              |
| 10 Line 8 amount divided by line 9 amount  |              |

| Section E - Distribution Allocations (see instructions)   | (i)<br>Excess Distributions | (ii)<br>Underdistributions<br>Pre-2018 | (iii)<br>Distributable<br>Amount for 2018 |
|---|-----------------------------|--|---|
| 1 Distributable amount for 2018 from Section C, line 6  |                             |  |   |
| 2 Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in Part VI). See instructions.  |                             |  |   |
| 3 Excess distributions carryover, if any, to 2018   |                             |  |   |
| a From 2013   |                             |  |   |
| b From 2014   |                             |  |   |
| c From 2015   |                             |  |   |
| d From 2016   |                             |  |   |
| e From 2017   |                             |  |   |
| f Total of lines 3a through e   |                             |  |   |
| g Applied to underdistributions of prior years  |                             |  |   |
| h Applied to 2018 distributable amount  |                             |  |   |
| i Carryover from 2013 not applied (see instructions)  |                             |  |   |
| j Remainder. Subtract lines 3g, 3h, and 3i from 3f.   |                             |  |   |
| 4 Distributions for 2018 from Section D, line 7: \$   |                             |  |   |
| a Applied to underdistributions of prior years  |                             |  |   |
| b Applied to 2018 distributable amount  |                             |  |   |
| c Remainder. Subtract lines 4a and 4b from 4.   |                             |  |   |
| 5 Remaining underdistributions for years prior to 2018, 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 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.                        |                             |  |   |
| 7 Excess distributions carryover to 2019. Add lines 3j and 4c.  |                             |  |   |
| 8 Breakdown of line 7:  |                             |  |   |
| a Excess from 2014  |                             |  |   |
| b Excess from 2015  |                             |  |   |
| c Excess from 2016  |                             |  |   |
| d Excess from 2017  |                             |  |   |
| e Excess from 2018  |                             |  |   |

Schedule A (Form 990 or 990-EZ) 2018

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**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 D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

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

OMB No. 1545-0047

**2018**

Open to Public Inspection

Name of the organization **CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION** Employer identification number **23-7164989**

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

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

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

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

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

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

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

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

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

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

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

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

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

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

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

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

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

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

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

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

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**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 are a 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 programs
  - 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                     | 326,549.         | 326,549.       | 326,549.           | 326,549.             | 326,549.            |
| b Contributions                                  |                  |                |                    |                      |                     |
| c Net investment earnings, gains, and losses     | 24,209.          | 33,538.        | 35,296.            | 3,684.               | 7,854.              |
| d Grants or scholarships                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs |                  |                |                    |                      |                     |
| f Administrative expenses                        | 24,209.          | 33,538.        | 35,296.            | 3,684.               | 7,854.              |
| g End of year balance                            | 326,549.         | 326,549.       | 326,549.           | 326,549.             | 326,549.            |

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  100.00 %
  - c Temporarily restricted endowment  \_\_\_\_\_ %
- 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                  |                                      |                                 |                              |                |
| b Buildings              |                                      |                                 |                              |                |
| c Leasehold improvements |                                      | 46,367.                         | 46,367.                      | 0.             |
| d Equipment              |                                      | 155,830.                        | 137,532.                     | 18,298.        |
| e Other                  |                                      |                                 |                              |                |

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 18,298.

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

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

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII



**CHICAGO VOLUNTEER LEGAL SERVICES  
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**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          | 2,308,739. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12:             |    |            |            |
| a | Net unrealized gains (losses) on investments                                    | 2a | 28,973.    |            |
| b | Donated services and use of facilities  | 2b |            |            |
| c | Recoveries of prior year grants   | 2c |            |            |
| d | Other (Describe in Part XIII.)  | 2d |            |            |
| e | Add lines 2a through 2d   | 2e | 28,973.    |            |
| 3 | Subtract line 2e from line 1  | 3  | 2,279,766. |            |
| 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  | 2,279,766. |            |

**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          | 2,298,287. |
| 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 |            |            |
| e | Add lines 2a through 2d  | 2e | 0.         |            |
| 3 | Subtract line 2e from line 1   | 3  | 2,298,287. |            |
| 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 |            |            |
| b | Other (Describe in Part XIII.)   | 4b |            |            |
| c | Add lines 4a and 4b  | 4c | 0.         |            |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5  | 2,298,287. |            |

**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 IV, LINE 2B:**

**THE ORGANIZATION RECEIVES RETAINERS TO COVER LEGAL EXPENSES**

**PART X, LINE 2:**

**THE ORGANIZATION FOLLOWS THE GUIDANCE OF ACCOUNTING STANDARDS CODIFICATION (ASC 740), ACCOUNTING FOR INCOME TAXES. RELATED TO UNCERTAINTIES IN INCOME TAXES, WHICH PRESCRIBES A THRESHOLD OF MORE LIKELY THAN NOT FOR RECOGNITION AND DERECOGNITION OF TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. THERE ARE NO SUCH UNCERTAIN TAX POSITIONS FOR THE ORGANIZATION FOR THE YEARS ENDED JUNE 30, 2019 AND 2018. FOR FEDERAL INCOME TAX PURPOSES, THE TAX RETURNS ESSENTIALLY REMAIN OPEN FOR POSSIBLE EXAMINATION FOR A PERIOD OF THREE YEARS AFTER THE RESPECTIVE FILING**

**Part XIII** Supplemental Information *(continued)*

DEADLINES OF THOSE RETURNS. THE ORGANIZATION IS GENERALLY NO LONGER  
SUBJECT TO EXAMINATIONS BY THE INTERNAL REVENUE SERVICE FOR YEARS PRIOR TO  
2016.

PART XI -RECONCILIATION OF NET ASSETS  
DUE TO THE CHANGE IN GAAP ACCOUNTING A PORTION OF THE PRIOR PERIOD  
DEFERRED REVENUE AMOUNTING TO \$245,525 WAS RELEASED AS TEMPORARY  
RESTRICTED INCOME.

THE EFFECT REDUCED THE DEFERRED REVENUE AND INCREASED TEMPORARY RESTRICTED  
NET FUNDS

**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.

**2018**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Name of the organization **CHICAGO VOLUNTEER LEGAL SERVICES  
FOUNDATION**

Employer identification number  
**23-7164989**

**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.
 

|  |   |
|--|---|
| <ul style="list-style-type: none"> <li>a <input type="checkbox"/> Mail solicitations</li> <li>b <input type="checkbox"/> Internet and email solicitations</li> <li>c <input type="checkbox"/> Phone solicitations</li> <li>d <input type="checkbox"/> In-person solicitations</li> </ul> | <ul style="list-style-type: none"> <li>e <input type="checkbox"/> Solicitation of non-government grants</li> <li>f <input type="checkbox"/> Solicitation of government grants</li> <li>g <input type="checkbox"/> Special fundraising events</li> </ul> |
|--|---|
- 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 |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
| <b>Total</b> ▶  |               |  |    |                                   |   |   |

- 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.
  - \_\_\_\_\_
  - \_\_\_\_\_
  - \_\_\_\_\_
  - \_\_\_\_\_
  - \_\_\_\_\_
  - \_\_\_\_\_
  - \_\_\_\_\_
  - \_\_\_\_\_
  - \_\_\_\_\_
  - \_\_\_\_\_

CHICAGO VOLUNTEER LEGAL SERVICES

**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                |          |
|-----------------|--|---|---|---------------------|---------------------------------|----------|
|                 |  | RACE JUDICATA<br>(event type)                               | JUNIOR BOARD FUNDRAISER<br>(event type) | 1<br>(total number) | (add col. (a) through col. (c)) |          |
| Revenue         | 1  | Gross receipts  | 550,316.                                | 72,946.             | 61,552.                         | 684,814. |
|                 | 2  | Less: Contributions   | 14,040.                                 |                     |                                 | 14,040.  |
|                 | 3  | Gross income (line 1 minus line 2)                          | 536,276.                                | 72,946.             | 61,552.                         | 670,774. |
| Direct Expenses | 4  | Cash prizes   |   |                     |                                 |          |
|                 | 5  | Noncash prizes  |   |                     |                                 |          |
|                 | 6  | Rent/facility costs   |   |                     |                                 |          |
|                 | 7  | Food and beverages  |   |                     |                                 |          |
|                 | 8  | Entertainment   |   |                     |                                 |          |
|                 | 9  | Other direct expenses                                       | 269,342.                                | 15,559.             | 30,540.                         | 315,441. |
|                 | 10   | Direct expense summary. Add lines 4 through 9 in column (d) |   |                     |                                 | 315,441. |
| 11              | Net income summary. Subtract line 10 from line 3, column (d) |   |   |                     | 355,333.                        |          |

**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 _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><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: \_\_\_\_\_

CHICAGO VOLUNTEER LEGAL SERVICES

Schedule G (Form 990 or 990-EZ) 2018 FOUNDATION

23-7164989 Page 3

- 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.

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**Part IV** Supplemental Information *(continued)*

Multiple horizontal lines for supplemental information.

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2018**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990.

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

Name of the organization **CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION** Employer identification number **23-7164989**

**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 type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input 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 filing 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 type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input 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 |
|----|-----|----|
| 1a |     |    |
| 1b |     |    |
| 2  |     |    |
| 3  |     |    |
| 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) 2018







**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2018**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

Name of the organization **CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION** Employer identification number **23-7164989**

**Part I** Types of Property

|  | (a)<br>Check if applicable | (b)<br>Number of contributions or items contributed | (c)<br>Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d)<br>Method of determining noncash contribution amounts |
|--|----------------------------|---|--|---|
| 1 Art - Works of art   |                            |   |  |   |
| 2 Art - Historical treasures                                 |                            |   |  |   |
| 3 Art - Fractional interests                                 |                            |   |  |   |
| 4 Books and publications                                     |                            |   |  |   |
| 5 Clothing and household goods                               |                            |   |  |   |
| 6 Cars and other vehicles                                    |                            |   |  |   |
| 7 Boats and planes   |                            |   |  |   |
| 8 Intellectual property                                      |                            |   |  |   |
| 9 Securities - Publicly traded                               | X                          | 1   | 8,412.   | SHARE VALUE DATE DON                                      |
| 10 Securities - Closely held stock                           |                            |   |  |   |
| 11 Securities - Partnership, LLC, or trust interests         |                            |   |  |   |
| 12 Securities - Miscellaneous                                |                            |   |  |   |
| 13 Qualified conservation contribution - Historic structures |                            |   |  |   |
| 14 Qualified conservation contribution - Other               |                            |   |  |   |
| 15 Real estate - Residential                                 |                            |   |  |   |
| 16 Real estate - Commercial                                  |                            |   |  |   |
| 17 Real estate - Other                                       |                            |   |  |   |
| 18 Collectibles  |                            |   |  |   |
| 19 Food inventory  |                            |   |  |   |
| 20 Drugs and medical supplies                                |                            |   |  |   |
| 21 Taxidermy   |                            |   |  |   |
| 22 Historical artifacts                                      |                            |   |  |   |
| 23 Scientific specimens                                      |                            |   |  |   |
| 24 Archeological artifacts                                   |                            |   |  |   |
| 25 Other ▶ ( RACE SUPPLIES )                                 | X                          | 10  | 14,040.  | FREE SERVICES FOR TH                                      |
| 26 Other ▶ ( )   |                            |   |  |   |
| 27 Other ▶ ( )   |                            |   |  |   |
| 28 Other ▶ ( )   |                            |   |  |   |

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29

|   | Yes | No |
|---|-----|----|
| 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? |     | X  |
| b If "Yes," describe the arrangement in Part II.  |     |    |
| 31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?   |     | X  |
| 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?  |     | X  |
| b If "Yes," describe in Part II.  |     |    |
| 33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.   |     |    |

CHICAGO VOLUNTEER LEGAL SERVICES

Schedule M (Form 990) 2018

FOUNDATION

23-7164989

Page 2

**Part II**

**Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Lined area for supplemental information.

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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

2018

Open to Public  
Inspection

Name of the organization **CHICAGO VOLUNTEER LEGAL SERVICES  
FOUNDATION** Employer identification number  
**23-7164989**

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

LOW-INCOME IN CHICAGOLAND AREA

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

VARIOUS LEGAL AND TRAINING PROGRAMS.

EXPENSES \$ 865,205. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

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

A DRAFT OF THE FORM 990 IS DISTRIBUTED TO THE BOARD OF DIRECTORS FOR THEIR  
REVIEW BEFORE THE RETURN IS ACCEPTED AND FINALIZED

FORM 990, PART VI LINE 15B-COMPENSATION PROCESS FOR OFFICERS

THE PRESIDENT AND FINANCIAL VICE-PRESIDENT OF THE BOARD ARE INVOLVED  
IN THE BUDGETING PROCESS AND REVIEW SALARIES OF THE EXECUTIVE DIRECTOR  
AND MANAGEMENT STAFF. SALARIES ARE BASED UPON INFORMATION PROVIDED BY A  
DONOR WHO CONDUCTED A 2007 STUDY OF LEGAL AND MANAGEMENT SALARIES IN  
THE CHICAGO-AREA PUBLIC INTEREST SECTOR. THE BOARD ALSO UTILIZES AN  
EXECUTIVE DIRECTOR PERFORMANCE APPRAISAL POLICY.

FORM 990, PART VI LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

GOVERNING DOCUMENTS AND THE CONFLICT OF INTEREST POLICY ARE AVAILIABLE  
UPON REQUEST. THE ANNUAL AUDITED FINANCIAL STATEMENTS ARE INCLUDED IN  
THE ANNUAL REPORT, WHICH IS MAILED TO DONORS, VOLENTEERS AND INTERESTED  
PERSONS.

IN ADDITION, THE ANNUAL REPORT IS AVAILIABLE ON THE ORGANIZATION'S

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

Schedule O (Form 990 or 990-EZ) (2018)

832211 10-10-18

Name of the organization **CHICAGO VOLUNTEER LEGAL SERVICES  
FOUNDATION**

Employer identification number  
**23-7164989**

WEBSITE.

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

EACH DIRECTOR, OFFICER, AND MEMBER OF A COMMITTEE WITH BOARD-DESIGNATED POWERS IS TO ANNUALLY REVIEW, SIGN, AND DATE A COPY OF THE POLICY, THEREBY CONFIRMING THAT THEY HAVE READ AND AGREE TO COMPLY WITH THE POLICY. THE BOARD HAS ADOPTED THE ORGANIZATIONAL ASSESSMENT AND EFFECTIVENESS POLICY, ON MAY 30, 2012, AND HAVE APPROVED THE WRITTEN, DOCUMENT RETENTION AND DESTRUCTION POLICY.

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

15A) THE PRESIDENT AND FINANCIAL VICE-PRESIDENT OF THE BOARD ARE INVOLVED IN THE BUDGETING PROCESS AND REVIEW SALARIES OF THE EXECUTIVE DIRECTOR AND MANAGEMENT STAFF. SALARIES ARE BASED UPON INFORMATION PROVIDED BY A DONOR WHO CONDUCTED A 2007 STUDY OF LEGAL AND MANAGEMENT SALARIES IN THE CHICAGO-AREA PUBLIC INTEREST SECTOR. THE BOARD ALSO UTILIZES AN EXECUTIVE DIRECTOR PERFORMANCE APPRAISAL POLICY. THE BOARD HAS BEEN GRANTING INCREASES BASED ON INFLATION.

15B) THE PRESIDENT AND FINANCIAL VICE-PRESIDENT OF THE BOARD ARE INVOLVED IN THE BUDGETING PROCESS AND REVIEW SALARIES OF THE EXECUTIVE DIRECTOR AND MANAGEMENT STAFF. SALARIES ARE BASED UPON INFORMATION PROVIDED BY A DONOR WHO CONDUCTED A 2007 STUDY OF LEGAL AND MANAGEMENT SALARIES IN THE CHICAGO-AREA PUBLIC INTEREST SECTOR. THE BOARD ALSO UTILIZES AN EXECUTIVE DIRECTOR PERFORMANCE APPRAISAL POLICY.

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

GOVERNING DOCUMENTS AND THE CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON

Name of the organization CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION

Employer identification number 23-7164989

REQUEST. THE ANNUAL AUDITED FINANCIAL STATEMENTS ARE INCLUDED IN THE ANNUAL REPORT, WHICH IS MAILED TO ALL DONORS, VOLUNTEERS, AND INTERESTED PERSONS. IN ADDITION, THE ANNUAL REPORT IS AVAILABLE ON THE ORGANIZATION'S WEBSITE.

990 PART XII LINE 2C

THE COMMITTEE DEALS WITH ALL AUDIT QUESTIONS AND ISSUES RELATING TO THE AUDIT AND THE FINANCIAL STATEMENTS.

CHICAGO VOLUNTEER LEGAL  
SERVICES FOUNDATION

FINANCIAL STATEMENTS

JUNE 30, 2019 AND 2018

**CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION**

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# Taglia & Associates, P.C.

Certified Public Accountants

7355 West Garden Court

River Forest, Illinois 60305

(708) 488-0200 Fax (708) 488-0227

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
Chicago Volunteer Legal Services Foundation

We have audited the accompanying financial statements of Chicago Volunteer Legal Services Foundation (a nonprofit organization), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these 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 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 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 audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the 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 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 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 financial statements referred to above present fairly, in all material respects, the financial position of Chicago Volunteer Legal Services Foundation as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*Taylor + Associates, P.C.*

November 25, 2019

**CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION**  
(a not-for-profit corporation)

**STATEMENTS OF FINANCIAL POSITION**

**JUNE 30, 2019 AND 2018**

| <b>ASSETS</b>                                    | <b>2019</b>         | <b>2018</b>         |
|--|---------------------|---------------------|
| <b>CURRENT ASSETS</b>                            |                     |                     |
| Cash and Cash Equivalents                        | \$ 218,297          | \$ 206,694          |
| Prepaid Expenses                                 | 86,532              | 69,849              |
| Short-Term Investments                           | 364,476             | 464,888             |
| Other Current Assets                             | 316                 | 3,951               |
| Total Current Assets                             | 669,621             | 745,382             |
| <b>PROPERTY AND EQUIPMENT</b>                    |                     |                     |
| Furniture, Equipment, and Leasehold Improvements | 202,197             | 181,866             |
| Less: Accumulated Depreciation                   | ( 183,899)          | ( 181,119)          |
| Total Property and Equipment - Net               | 18,298              | 747                 |
| <b>OTHER ASSETS</b>                              |                     |                     |
| Long-Term Investments                            | 1,175,432           | 1,121,173           |
| Total Other Assets                               | 1,175,432           | 1,121,173           |
| <b>TOTAL ASSETS</b>                              | <b>\$ 1,863,351</b> | <b>\$ 1,867,302</b> |
| <b><u>LIABILITIES AND NET ASSETS</u></b>         |                     |                     |
| <b>CURRENT LIABILITIES</b>                       |                     |                     |
| Accounts Payable                                 | \$ 3,618            | \$ 1,592            |
| Accrued Payroll Taxes                            | 939                 | 1,031               |
| Accrued Employee Benefits                        | 48,000              | 48,000              |
| Deferred Revenue                                 | 32,194              | 20,822              |
| Deferred Rent                                    | 243,931             | 265,510             |
| Redeposits Payable                               | 5,168               | 11,298              |
| Total Current Liabilities                        | 333,850             | 348,253             |
| <b>NET ASSETS</b>                                |                     |                     |
| Without Donor Restrictions                       |                     |                     |
| Undesignated                                     | 870,801             | 946,975             |
| With Donor Restrictions                          |                     |                     |
| Perpetual in Nature                              | 326,549             | 326,549             |
| Time-Restricted                                  | 332,151             | 245,525             |
|  | 658,700             | 572,074             |
| Total Net Assets                                 | 1,529,501           | 1,519,049           |
| <b>TOTAL LIABILITIES AND NET ASSETS</b>          | <b>\$ 1,863,351</b> | <b>\$ 1,867,302</b> |

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

**CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION**  
**(a not-for-profit corporation)**

**STATEMENTS OF ACTIVITIES**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018**

|  | 2019                         |                           |                     |
|--|------------------------------|---------------------------|---------------------|
|  | Without Donor<br>Restriction | With Donor<br>Restriction | Total               |
| <b>SUPPORT, REVENUE, AND CHANGE</b>                          |                              |                           |                     |
| <b>IN INVESTMENTS</b>  |                              |                           |                     |
| <b>Public Support</b>  |                              |                           |                     |
| Individual Contributions                                     | \$ 138,961                   | \$ -                      | \$ 138,961          |
| Corporate Contributions                                      | 18,797                       | 54,000                    | 72,797              |
| Foundation Grants  | 1,587,157                    | -                         | 1,587,157           |
| Law Firms  | 58,894                       | 26,000                    | 84,894              |
| Total Public Support Revenue                                 | <u>1,803,809</u>             | <u>80,000</u>             | <u>1,883,809</u>    |
| Special Event  |                              |                           |                     |
| Revenue and In-Kind Contributions                            | 432,663                      | 252,151                   | 684,814             |
| (Expenses and In-Kind Contributions)                         | ( 315,441)                   | -                         | ( 315,441)          |
| Special Event – Net  | <u>117,222</u>               | <u>252,151</u>            | <u>369,373</u>      |
| United Way   | -                            | -                         | -                   |
| Total Public Support   | <u>1,921,031</u>             | <u>332,151</u>            | <u>2,253,182</u>    |
| <b>Investment Revenue and Gains</b>                          |                              |                           |                     |
| Investment Income  | 26,582                       | -                         | 26,582              |
| Unrealized and Realized Gains (Losses)<br>on Investments     | 28,975                       | -                         | 28,975              |
| Net Investment Revenue                                       | <u>55,557</u>                | <u>-</u>                  | <u>55,557</u>       |
| <b>Net Assets Released from Restrictions</b>                 |                              |                           |                     |
| Satisfaction of Program Restrictions                         | 245,525                      | ( 245,525)                | -                   |
| Total Net Assets Released<br>from Restrictions               | <u>245,525</u>               | <u>( 245,525)</u>         | <u>-</u>            |
| <b>Total Support, Revenue, and Change<br/>in Investments</b> | <u>2,222,113</u>             | <u>86,626</u>             | <u>2,308,739</u>    |
| <b>EXPENSES</b>  |                              |                           |                     |
| Program Services   | 1,787,769                    | -                         | 1,787,769           |
| Supporting Services  |                              |                           |                     |
| Management and General                                       | 478,924                      | -                         | 478,924             |
| Fundraising  | 31,594                       | -                         | 31,594              |
| Total Supporting Services                                    | <u>510,518</u>               | <u>-</u>                  | <u>510,518</u>      |
| Total Expenses   | <u>2,298,287</u>             | <u>-</u>                  | <u>2,298,287</u>    |
| Change in Net Assets   | ( 76,174)                    | 86,626                    | 10,452              |
| Net Assets, Beginning of Year                                | <u>946,975</u>               | <u>572,074</u>            | <u>1,519,049</u>    |
| Net Assets, End of Year                                      | <u>\$ 870,801</u>            | <u>\$ 658,700</u>         | <u>\$ 1,529,501</u> |

| 2018                         |                           |                     |
|------------------------------|---------------------------|---------------------|
| Without Donor<br>Restriction | With Donor<br>Restriction | Total               |
| \$ 162,263                   | \$ -                      | \$ 162,263          |
| 196,886                      | -                         | 196,886             |
| 1,653,712                    | -                         | 1,653,712           |
| 75,250                       | 26,000                    | 101,250             |
| <u>2,088,111</u>             | <u>26,000</u>             | <u>2,114,111</u>    |
| 625,972                      | 219,525                   | 845,497             |
| ( 299,710)                   | -                         | ( 299,710)          |
| <u>326,262</u>               | <u>219,525</u>            | <u>545,787</u>      |
| 128                          | -                         | 128                 |
| <u>2,414,501</u>             | <u>245,525</u>            | <u>2,660,026</u>    |
| 19,898                       | -                         | 19,898              |
| <u>34,110</u>                | <u>-</u>                  | <u>34,110</u>       |
| <u>54,008</u>                | <u>-</u>                  | <u>54,008</u>       |
| <u>-</u>                     | <u>-</u>                  | <u>-</u>            |
| <u>-</u>                     | <u>-</u>                  | <u>-</u>            |
| <u>2,468,509</u>             | <u>245,525</u>            | <u>2,714,034</u>    |
| <u>1,817,749</u>             | <u>-</u>                  | <u>1,817,749</u>    |
| 496,085                      | -                         | 496,085             |
| 31,089                       | -                         | 31,089              |
| <u>527,174</u>               | <u>-</u>                  | <u>527,174</u>      |
| <u>2,344,923</u>             | <u>-</u>                  | <u>2,344,923</u>    |
| 123,586                      | 245,525                   | 369,111             |
| <u>823,389</u>               | <u>326,549</u>            | <u>1,149,938</u>    |
| <u>\$ 946,975</u>            | <u>\$ 572,074</u>         | <u>\$ 1,519,049</u> |

The accompany notes are an integral part of these financial statements.

**CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION**  
(a not-for-profit corporation)

**STATEMENTS OF PROGRAM FUNCTIONAL EXPENSES  
FOR THE FISCAL YEARS ENDED JUNE 30, 2019**

| EXPENSES                            | Programs          |                          |                  |                   |                   |                   |                          |                   |                  |                        | Supporting Services    |                  | Total Expenses      |
|-------------------------------------|-------------------|--------------------------|------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------|------------------------|------------------------|------------------|---------------------|
|                                     | Financial Issues  | Guardian AD Litem Minors | Attorney Manual  | Clnic             | Family Law        | Access to Justice | Guardian AD Litem Adults | Veterans          | Interns          | Total Program Services | Management and General | Fundraising      |                     |
|                                     |                   |                          |                  |                   |                   |                   |                          |                   |                  |                        |                        |                  |                     |
| Salaries                            | \$ 99,744         | \$ 205,040               | \$ 6,731         | \$ 87,196         | \$ 170,400        | \$ 193,550        | \$ 166,098               | \$ 150,569        | \$ 16,800        | \$ 1,096,128           | \$ 301,612             | \$ 19,866        | \$ 1,417,706        |
| Fringe Benefits and Payroll Taxes   | 24,038            | 50,343                   | 1,131            | 22,331            | 41,307            | 47,411            | 40,440                   | 36,023            | 4,349            | 287,373                | 73,053                 | 4,717            | 345,143             |
| Rent and Utilities                  | 18,299            | 33,120                   | 817              | 16,232            | 30,460            | 36,967            | 33,173                   | 23,215            | 7,078            | 199,361                | 45,986                 | 3,129            | 248,476             |
| Telephone                           | 1,084             | 2,230                    | 76               | 948               | 1,855             | 2,105             | 1,806                    | 1,644             | 174              | 11,922                 | 3,277                  | 217              | 15,416              |
| Printing                            | 2,423             | 4,976                    | 139              | 2,112             | 4,124             | 4,695             | 4,031                    | 3,604             | 467              | 26,571                 | 7,335                  | 483              | 34,389              |
| Supplies                            | 1,010             | 2,078                    | 61               | 877               | 1,717             | 1,955             | 1,677                    | 1,501             | 194              | 11,070                 | 3,046                  | 196              | 14,312              |
| Professional Fees                   | 1,959             | 4,016                    | 112              | 1,725             | 3,355             | 3,814             | 3,279                    | 2,956             | 340              | 21,586                 | 5,974                  | 413              | 27,943              |
| Consulting Fees                     | 967               | 967                      | 966              | 967               | 967               | 967               | 967                      | 967               | -                | 7,735                  | 967                    | -                | 8,702               |
| Conferences and Travel              | 1,655             | 3,302                    | 145              | 1,436             | 2,776             | 3,122             | 2,687                    | 2,437             | 330              | 17,890                 | 4,956                  | 347              | 23,153              |
| Postage                             | 643               | 1,333                    | 34               | 572               | 1,115             | 1,271             | 1,092                    | 994               | 89               | 7,143                  | 1,976                  | 138              | 9,257               |
| Dues, Memberships, and Publications | 2,668             | 184                      | 184              | 2,332             | 4,560             | 5,180             | 4,444                    | 4,036             | 440              | 29,335                 | 8,062                  | 530              | 37,927              |
| Equipment Rental and Maintenance    | 2,889             | 5,957                    | 174              | 2,531             | 4,947             | 5,630             | 4,833                    | 4,362             | 484              | 31,817                 | 8,768                  | 582              | 41,167              |
| Insurance                           | 2,827             | 5,777                    | 192              | 2,473             | 4,817             | 5,464             | 4,694                    | 4,247             | 497              | 30,988                 | 8,554                  | 578              | 40,120              |
| Other                               | 2,814             | 4,330                    | 1,515            | 2,617             | 3,814             | 4,134             | 3,735                    | 3,548             | 225              | 26,730                 | 4,766                  | 260              | 31,756              |
| Total Expenses Before Depreciation  | 163,020           | 328,960                  | 12,277           | 144,349           | 276,214           | 316,265           | 272,956                  | 240,101           | 31,477           | 1,785,619              | 478,332                | 31,556           | 2,295,507           |
| Depreciation                        | 193               | 406                      | 7                | 170               | 335               | 384               | 329                      | 294               | 32               | 2,150                  | 592                    | 38               | 2,780               |
| <b>Total Expenses</b>               | <b>\$ 163,213</b> | <b>\$ 329,366</b>        | <b>\$ 12,284</b> | <b>\$ 144,519</b> | <b>\$ 276,549</b> | <b>\$ 316,649</b> | <b>\$ 273,285</b>        | <b>\$ 240,395</b> | <b>\$ 31,509</b> | <b>\$ 1,787,769</b>    | <b>\$ 478,924</b>      | <b>\$ 31,594</b> | <b>\$ 2,298,287</b> |

The accompanying Notes are an integral part of these financial statements.

**CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION**  
(a not-for-profit corporation)

**STATEMENTS OF PROGRAM FUNCTIONAL EXPENSES  
FOR THE FISCAL YEARS ENDED JUNE 30, 2018**

|                                     | Programs          |                          |                  |                   |                   |                   |                          |                   |                   |                  | Supporting Services    |                        |                  |                     |
|-------------------------------------|-------------------|--------------------------|------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|------------------|------------------------|------------------------|------------------|---------------------|
|                                     | Financial Issues  | Guardian AD Litem Minors | Attorney Manual  | Clinic            | Family Law        | Access to Justice | Guardian AD Litem Adults | Mediation         | Veterans          | Interns          | Total Program Services | Management and General | Fundraising      | Total Expenses      |
| <b>EXPENSES</b>                     |                   |                          |                  |                   |                   |                   |                          |                   |                   |                  |                        |                        |                  |                     |
| Salaries                            | \$ 106,775        | \$ 178,943               | \$ 13,050        | \$ 85,335         | \$ 162,659        | \$ 126,181        | \$ 163,381               | \$ 119,017        | \$ 133,572        | \$ 13,900        | \$ 1,102,813           | \$ 315,556             | \$ 19,182        | \$ 1,437,651        |
| Fringe Benefits and Payroll Taxes   | 26,318            | 44,433                   | 2,789            | 22,229            | 40,048            | 34,912            | 40,295                   | 23,878            | 33,117            | 3,377            | 271,596                | 75,219                 | 4,305            | 351,120             |
| Rent and Utilities                  | 19,289            | 30,612                   | 1,656            | 17,093            | 26,093            | 24,475            | 28,215                   | 22,501            | 18,977            | 6,500            | 195,411                | 48,174                 | 3,535            | 247,120             |
| Telephone                           | 1,130             | 1,888                    | 134              | 901               | 1,712             | 1,376             | 1,715                    | 1,149             | 1,400             | 157              | 11,562                 | 3,334                  | 205              | 15,101              |
| Printing                            | 2,539             | 3,990                    | 245              | 1,957             | 3,712             | 4,096             | 3,662                    | 1,307             | 3,134             | 172              | 24,844                 | 6,169                  | 219              | 31,232              |
| Supplies                            | 1,100             | 1,844                    | 129              | 876               | 1,664             | 1,351             | 1,659                    | 1,083             | 1,360             | 167              | 11,233                 | 3,243                  | 198              | 14,674              |
| Professional Fees                   | 2,013             | 3,361                    | 250              | 1,801             | 3,053             | 2,309             | 3,081                    | 2,359             | 2,489             | 267              | 20,783                 | 5,940                  | 362              | 27,085              |
| Consulting Fees                     | 673               | 674                      | 673              | 674               | 674               | 26,668            | 3,081                    | 2,359             | 2,489             | 267              | 20,783                 | 5,940                  | 362              | 32,977              |
| Conferences and Travel              | 1,560             | 2,639                    | 190              | 1,259             | 2,406             | 1,891             | 2,389                    | 1,711             | 2,007             | 321              | 32,230                 | 322                    | 425              | 32,977              |
| Postage                             | 906               | 1,434                    | 98               | 693               | 1,311             | 1,259             | 1,321                    | 754               | 1,069             | 187              | 16,249                 | 4,628                  | 277              | 21,154              |
| Dues, Memberships, and Publications | 2,585             | 4,319                    | 291              | 2,077             | 3,936             | 3,380             | 3,921                    | 2,191             | 3,250             | 326              | 8,949                  | 2,304                  | 99               | 11,352              |
| Equipment Rental and Maintenance    | 3,773             | 6,348                    | 411              | 3,045             | 5,761             | 5,117             | 5,684                    | 2,832             | 4,783             | 519              | 38,273                 | 7,638                  | 476              | 34,388              |
| Insurance                           | 2,715             | 4,559                    | 331              | 2,178             | 4,153             | 3,243             | 4,165                    | 2,998             | 3,429             | 335              | 28,106                 | 11,161                 | 692              | 50,126              |
| Other                               | 2,224             | 3,007                    | 1,207            | 1,992             | 2,830             | 8,601             | 2,816                    | 1,725             | 2,541             | 500              | 27,443                 | 3,825                  | 487              | 36,626              |
| Total Expenses Before Depreciation  | 173,600           | 288,051                  | 21,454           | 141,920           | 260,012           | 244,859           | 263,008                  | 184,030           | 211,802           | 27,032           | 1,815,768              | 495,944                | 31,060           | 2,342,372           |
| Depreciation                        | 194               | 317                      | 25               | 149               | 284               | 209               | 290                      | 256               | 225               | 32               | 1,981                  | 541                    | 29               | 2,551               |
| <b>Total Expenses</b>               | <b>\$ 173,794</b> | <b>\$ 288,368</b>        | <b>\$ 21,479</b> | <b>\$ 142,069</b> | <b>\$ 260,296</b> | <b>\$ 245,068</b> | <b>\$ 263,298</b>        | <b>\$ 184,286</b> | <b>\$ 212,027</b> | <b>\$ 27,064</b> | <b>\$ 1,817,749</b>    | <b>\$ 496,085</b>      | <b>\$ 31,089</b> | <b>\$ 2,344,923</b> |

The accompanying Notes are an integral part of these financial statements.

**CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION**  
(a not-for-profit corporation)

**STATEMENTS OF CASH FLOWS**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018**

|   | 2019       | 2018       |
|---|------------|------------|
| <b>OPERATING ACTIVITIES</b>                                 |            |            |
| Increase (Decrease) in Net Assets                           | \$ 10,452  | \$ 369,111 |
| Adjustments to Reconcile Increase in Net Assets to Net Cash |            |            |
| Provided (Used) by Operating Activities:                    |            |            |
| Depreciation  | 2,780      | 2,551      |
| Net Unrealized and Realized (Gains) Losses on Investments   | ( 28,975)  | ( 34,110)  |
| (Increase) Decrease in Assets:                              |            |            |
| Contributions Receivable and Other Receivables              | 3,635      | ( 512)     |
| Prepaid Expenses  | ( 16,683)  | ( 1,459)   |
| Increase (Decrease) in Liabilities:                         |            |            |
| Accounts Payable  | 2,026      | ( 421)     |
| Accrued Payroll Taxes                                       | ( 92)      | ( 538)     |
| Accrued Employee Benefits                                   | -          | -          |
| Deferred Revenue  | 11,371     | ( 218,066) |
| Deferred Rent   | ( 21,579)  | ( 17,123)  |
| Redeposits Payable  | ( 6,130)   | ( 41,270)  |
| Net Cash Provided (Used) by Operating Activities            | ( 43,195)  | 58,163     |
| <b>INVESTING ACTIVITIES</b>                                 |            |            |
| Proceeds from Sale of Investments                           | 421,203    | 343,373    |
| Purchase of Investments                                     | ( 346,074) | ( 368,462) |
| Purchases of Property and Equipment                         | ( 20,331)  | -          |
| Net Cash Used by Investing Activities                       | 54,798     | ( 25,089)  |
| Net Increase (Decrease) in Cash and Cash Equivalents        | 11,603     | 33,074     |
| <b>Beginning Cash and Cash Equivalents</b>                  | 206,694    | 173,620    |
| <b>Ending Cash and Cash Equivalents</b>                     | \$ 218,297 | \$ 206,694 |

The accompanying Notes are an integral part of these financial statements.



**CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION**

**NOTES TO FINANCIAL STATEMENT**

**JUNE 30, 2019**

**NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization and Nature of Activities**

Chicago Volunteer Legal Services Foundation (the "Foundation") is organized as an Illinois not-for-profit corporation. Its purpose is to administer programs to assist in securing legal assistance and related service for persons of low income in the Chicagoland area.

The Foundation conducts the following major programs:

**Family Law:** Provides pro bono legal services in family law cases, including but not limited to divorce, custody, visitation, child support, adoption and minor guardianship. Accepts appointments by Domestic Relations judges as Child Representative in contested custody cases.

**Guardian Ad Litem for Minors and Adults.** Accepts appointments by Probate judges to serve as guardians ad litem of children in contested or problematic guardianship cases or for alleged or adjudicated adults with disabilities or as attorney for party or respondent in contested adult guardianship case.

**Access to Justice:** Accepts appointments by Chancery Court judges to represent low-income parties in complex Chancery Court litigation including but not limited to defense of mortgage foreclosure, administrative review cases and general Chancery litigation.

**Veterans Program:** Provides free pro bono legal services to eligible veterans and their spouses and dependents referred through the Illinois Armed Forces Legal Aid Network.

The Foundation's support comes primarily from individual and corporate contributions, foundations, and law firms, as well as fundraising activities.

**Significant Accounting Policies**

**Basis of Accounting**

The financial statements of the Organization have been prepared on the accrual basis of accounting, which recognizes revenue when earned and expenses when incurred. All significant receivables, payables, and other liabilities are reflected on Statement of Financial Position.

**New Accounting Pronouncements**

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for Profit Entities*. The ASU amends the current reporting model for nonprofit organizations and enhances their required disclosures. The major changes includes: (a) requiring the presentation of only two classes of net assets now entitled "net assets without donor restrictions" and "net assets with donor restrictions", (b) modifying the presentation of underwater endowment funds and related disclosures, (c) requiring the use of the placed in service approach to recognize the expirations of restrictions on gifts used to acquire or construct long-lived assets absent explicit donor stipulations otherwise, (d) requiring that all nonprofits present an analysis of expenses by function and nature in either the

**CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION**

**NOTES TO FINANCIAL STATEMENT**

**JUNE 30, 2019**

**NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)**

statement of activities, a separate statement, or in the notes and disclose a summary of the allocation methods used to allocate costs, requiring the disclosure of quantitative and qualitative information regarding the liquidity and availability of resources, (f) presenting investment return net of external and direct internal investment expenses, and (g) modifying other financial statement reporting requirements and disclosures intended to increase the usefulness of nonprofit financial statements.

The Organization has adjusted the presentation of its financial statements accordingly, applying the changes retrospectively to the comparative period presented. The Organization opted to not disclose liquidity and availability information for 2018 as permitted under the ASU in the year of adoption. The investment expenses are netted against investment return in the statement of activities. The Organization changed its presentation of its net asset classes and expanded the note disclosures as required by the ASU.

The changes have the following effect on net assets at **June 30, 2018**:

| <u>Net Assets Classifications</u>           | <u>ASU 2016-14 Classifications</u> |                                |                         |
|---|------------------------------------|--------------------------------|-------------------------|
|   | <u>Without donor restrictions</u>  | <u>With donor restrictions</u> | <u>Total Net Assets</u> |
| As previously presented                     |                                    |                                |                         |
| Unrestricted                                | \$ 946,975                         | \$ -                           | \$ 946,975              |
| Temporary Restricted                        | -                                  | -                              | -                       |
| Permanently Restricted                      | -                                  | 326,549                        | 326,549                 |
| Net Assets Previously Presented             | <u>946,975</u>                     | <u>326,549</u>                 | <u>1,273,524</u>        |
| Reclassification Due to Restatement, Note D | <u>-</u>                           | <u>245,525</u>                 | <u>245,525</u>          |
| Net assets, as reclassified                 | <u>\$ 946,975</u>                  | <u>\$ 572,074</u>              | <u>\$ 1,519,049</u>     |

**Financial Statement Presentation**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* are available for use in general operations and not subject to donor (or certain grantor) restrictions. From time to time the Board designates a portion of these net assets for specific purposes which makes them unavailable for use at management's discretion.

**CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION**

**NOTES TO FINANCIAL STATEMENT**

**JUNE 30, 2019**

**NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)**

*Net Assets With Donor Restrictions* consist of assets whose use is limited by donor-imposed, time and/or purpose restrictions. Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor-imposed stipulations or Board approved spending policy.

The Organization reports gifts of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. The Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

The Organization reports gifts of long-lived assets as without donor restriction support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash and other assets that must be used to acquire long-lived assets are reported as with donor restriction support. Absent explicit donor stipulations about how those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service.

**Revenue and Revenue Recognition**

Revenue is recognized when earned. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

Donated securities at June 30, 2019 and 2018, were valued at \$8,412, and \$7,203, respectively.

**Deferred Revenue and Prepaid Expenses**

Advance registration fees and the related production expenses and refundable tent rentals for the Foundation's annual 5K run/walk special event held in September are deferred and recognized as income and expensed at the time of event.

**Donated Services**

The programs of the Foundation utilize volunteer legal services, which are provided directly to beneficiaries of the Foundation. No amounts have been reflected in the financial statements for donated volunteers' time because they do not meet recognition criteria prescribed by generally accepted accounting principles. However, a substantial number of volunteers have donated significant amounts of time towards activities of the Foundation.

**CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION**

**NOTES TO FINANCIAL STATEMENT**

**JUNE 30, 2019**

**NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)**

Cash

The Organization consider all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents. Cash and highly liquid financial instruments restricted to building projects, endowments that are perpetual in nature, or other long-term purposes are excluded from this definition. Cash includes petty cash and amounts deposited in the checking account and custodial account. Amounts deposited in the custodial account are required to be maintained in a separate account. In certain situations, cash held as short and long-term investments is classified as such.

Property and Equipment

Property and equipment are reported at original cost. All property and equipment purchases in excess of \$750 for the years ended June 30, 2019 and 2018, were capitalized, while lesser amounts were charged to expense.

Depreciation is calculated on the straight-line method over the estimated useful lives of the assets (5 to 8 years).

Depreciation expense for the year was \$2,780 and \$2,551 for the years ended June 30, 2019 and 2018, respectively.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Expenses directly attributable to a specific functional area of the Organization are reported as expenses of those functional areas while indirect costs that benefit multiple functional areas have been allocated among various functional areas using a variety of cost allocation techniques such as square footage and time and effort.

Tax Status

The Foundation is a not-for-profit entity as described in Section 501(c)(3) of the Internal Revenue Service Code ("IRC") and is exempt from federal and state income taxes for related income. It qualifies for a charitable contribution deduction in regard to its donors and is subject to income taxes only to the extent of unrelated business income. In addition, per letter dated March 1972, the Internal Revenue Service has determined that the Foundation is a public foundation within the meaning of Section 509(a) of the Internal Revenue Code.

Use of Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION**

**NOTES TO FINANCIAL STATEMENT**

**JUNE 30, 2019**

**NOTE B – INVESTMENTS**

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values, certifications of deposit are valued at the bank valuation, in the statements of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains are reported as increases in unrestricted net assets in the reporting period in which the income and gains are recognized.

Investments consisted of the following:

|                         | June 30, 2019      |                    |  | June 30, 2018      |                    |  |
|-------------------------|--------------------|--------------------|--|--------------------|--------------------|--|
|                         | Cost               | Market Value       | Accumulated Unrealized Gains/ (Losses) | Cost               | Market Value       | Accumulated Unrealized Gains/ (Losses) |
| Money Market Cash       |                    |                    |  |                    |                    |  |
| Reserve Funds           | \$ 338,942         | \$ 338,942         | \$ -                                   | \$ 431,523         | \$ 431,523         | \$ -                                   |
| Mutual Funds            | 721,793            | 897,433            | 175,640                                | 696,699            | 843,366            | 146,667                                |
| Certificates of Deposit | 312,013            | 312,013            | -                                      | 311,172            | 311,172            | -                                      |
|                         | <u>\$1,372,748</u> | <u>\$1,548,388</u> | <u>\$ 175,640</u>                      | <u>\$1,439,394</u> | <u>\$1,586,061</u> | <u>\$ 146,667</u>                      |

**Liquidity and Availability**

The Organization monitors its liquidity to be able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, are as follows:

|  |                   |
|--|-------------------|
| Financial assets:                                |                   |
| Cash and cash equivalents                        | \$ 218,297        |
| Short-term investments                           | 364,476           |
| Total financial assets available within one year | <u>582,773</u>    |
| Liquidity resources                              | -                 |
| Total financial assets and liquidity resources   | <u>-</u>          |
| Available within one year                        | <u>\$ 582,773</u> |

The endowment funds consist of donor-restricted endowments. Income from donor-restricted endowments is available for general use. Donor-restricted endowment funds are not available for general expenditure.

**NOTE C – FAIR VALUE OF FINANCIAL INSTRUMENTS**

Effective January 1, 2008, the Foundation adopted FASB ASC 820, *Fair Value Measurements and Disclosures*. FASB ASC 820, which establishes a single definition of fair value and a framework for measuring fair value, sets out a fair value hierarchy to be used to classify the source of information used in fair value measurements, and expands disclosures about fair value measurements required under other accounting pronouncements. It does not change existing guidance as to whether or not an instrument is carried at fair value.

**CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION**

**NOTES TO FINANCIAL STATEMENT**

**JUNE 30, 2019**

**NOTE C – FAIR VALUE OF FINANCIAL INSTRUMENTS (continued)**

Fair value is the price that would be received upon sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following fair value hierarchy is used in selecting inputs, with the highest priority given to Level 1, as these are the most transparent or reliable.

The valuation techniques required by FASB ASC 820 are based upon observable and unobservable inputs. Observable inputs reflect market data obtained from independent sources, while unobservable inputs reflect the Foundation's market assumptions. These two types of inputs create the following fair value hierarchy.

- |         |  |
|---------|--|
| Level 1 | Quoted prices for identical instruments in an active market.   |
| Level 2 | Quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-derived valuations in which all significant inputs are observable in active markets. |
| Level 3 | Valuations derived from valuation techniques in which one or more significant inputs are not observable, or supported by little or no market activity.   |

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2019 and 2018.

Mutual Funds: Valued at the closing price reported on the active market on which the individual funds are traded.

Money Market: Valued at cost plus interest earned, which approximates fair value.

The preceding approach described might produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Foundation 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.

**CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION**

**NOTES TO FINANCIAL STATEMENT**

**JUNE 30, 2019**

**NOTE C – FAIR VALUE OF FINANCIAL INSTRUMENTS – (continued)**

| Description                              | Assets at Fair Value as of June 30, 2019 |             |             |                     |
|--|--|-------------|-------------|---------------------|
|  | Level 1                                  | Level 2     | Level 3     | Total               |
| Mutual Funds                             |  |             |             |                     |
| Spartan 500 Index FD Advantage Class     | \$ 284,397                               | \$ -        | \$ -        | \$ 284,397          |
| Spartan Intl Index FID Adv Class         | 82,700                                   | -           | -           | 82,700              |
| Spartan Extended Mkt Index FID Adv Class | 89,751                                   | -           | -           | 89,751              |
| Fidelity Investment Grade                | 206,840                                  | -           | -           | 206,840             |
| Fidelity Short Term Bond                 | 199,730                                  | -           | -           | 199,730             |
|  | <u>\$ 863,418</u>                        | <u>\$ -</u> | <u>\$ -</u> | <u>863,418</u>      |
| Fidelity Cash Reserve Fund               |  |             |             | 34,015              |
| Certificates of Deposit                  |  |             |             | 312,013             |
| Money Market, Cash Reserves              |  |             |             | 338,942             |
|  |  |             |             | <u>684,970</u>      |
| Total Investments                        |  |             |             | <u>\$ 1,548,388</u> |

| Description                              | Assets at Fair Value as of June 30, 2018 |             |             |                     |
|--|--|-------------|-------------|---------------------|
|  | Level 1                                  | Level 2     | Level 3     | Total               |
| Mutual Funds                             |  |             |             |                     |
| Spartan 500 Index FD Advantage Class     | \$ 257,602                               | \$ -        | \$ -        | \$ 257,602          |
| Spartan Intl Index FID Adv Class         | 81,703                                   | -           | -           | 81,703              |
| Spartan Extended Mkt Index FID Adv Class | 87,970                                   | -           | -           | 87,970              |
| Fidelity Investment Grade                | 190,785                                  | -           | -           | 190,785             |
| Fidelity Short Term Bond                 | 191,940                                  | -           | -           | 191,940             |
|  | <u>\$ 810,000</u>                        | <u>\$ -</u> | <u>\$ -</u> | <u>810,000</u>      |
| Fidelity Cash Reserve Fund               |  |             |             | 33,366              |
| Certificates of Deposit                  |  |             |             | 311,172             |
| Money Market, Cash Reserves              |  |             |             | 431,523             |
|  |  |             |             | <u>776,061</u>      |
| Total Investments                        |  |             |             | <u>\$ 1,586,061</u> |

**CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION**

**NOTES TO FINANCIAL STATEMENT**

**JUNE 30, 2019**

**NOTE D - NET ASSETS WITH DONOR RESTRICTIONS**

The Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Net assets with donor restrictions are restricted for the following purposes or periods:

| <u>June 30,</u>   | <u>2019</u>       | <u>2018</u>       |
|---|-------------------|-------------------|
| Subject to the passage of time<br>For periods after June 30 | \$ 332,151        | \$ 245,525        |
| Permanently Restricted Net Assets<br>Perpetual in Nature    | <u>326,549</u>    | <u>326,549</u>    |
| Total net assets with donor<br>restrictions                 | <u>\$ 658,700</u> | <u>\$ 572,074</u> |

See Note D and E for detailed information regarding Permanently Restricted Net Assets.

**NOTE E - ENDOWMENT**

The Foundation received an initial endowment (the "Endowment") in 1993 in the amount of \$200,000; and the Foundation has raised additional funds from various contributions to this endowment fund in the amount of \$126,549. The Endowment has been established by donors to provide annual funding for programs and general operations.

In August 2008, the Financial Accounting Standards Board issued Staff Position FSP FASB ASC 958, *Endowments of Not-for Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures for All Endowment Funds* ("FSP FASB ASC 958"). This standard provides guidance on classification of donor-restricted endowment funds for a not-for-profit organization that is subject to an enacted version of the *Uniform Prudent Management of Institutional Funds Act* of 2006 ("UPMIFA") and provides other disclosures about an organization's endowment funds.



**CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION**

**NOTES TO FINANCIAL STATEMENT**

**JUNE 30, 2019**

**NOTE E – ENDOWMENT (continued)**

**Description of the Governing Board's Interpretation of the Law(s) that Underlie the Organization's Net Asset Classification of Donor-Restricted Endowment Funds**

The Board of the Foundation has interpreted the Illinois Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation retain in perpetuity (a) the original value of initial and subsequent gift amounts (including promises to give net of discount and allowance for doubtful accounts donated to the Endowment and (b) any accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. Donor-restricted amounts not retained in perpetuity are subject to appropriation for expenditure by us in a manner consistent with the standard of prudence prescribed by UPMIFA. The Organization consider the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- 1) The duration and preservation of the Endowment,
- 2) The purposes of the Organization and the donor-restricted Endowment,
- 3) General economic conditions,
- 4) The possible effect of inflation and deflation,
- 5) The expected total return from income and appreciation of investments,
- 6) Other resources of the Organization,
- 7) The investment policies of the Organization.

As provided by UPMIFA, its guidelines for expenditure of a donor-restricted endowment funds apply in the *absence* of overriding, explicit donor stipulations. Specific provisions of donor gift instruments will take precedence over the general default provisions of UPMIFA, and these have been specified in the first paragraph of this note.

**Description of the Foundation's Endowment Spending Policy**

The Board of the Foundation has interpreted the income and the changes in realized and unrealized value of investments as unrestricted, and available to be spent per the terms of the donor instrument gift referenced above.

**Description of the Foundation's Investment Policies**

The Endowment has been invested in cash and the investments described in Notes B and C, with the objective of maintaining its funding power over time. It relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). Actual returns may vary.

**Details of the Composition of Endowment Funds at the End of the Fiscal Year**

As of June 30, 2019 and 2018, the Organization had \$326,549 of donor restricted endowment funds.

**CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION**

**NOTES TO FINANCIAL STATEMENT**

**JUNE 30, 2019**

**NOTE E – ENDOWMENT (continued)**

**Reconciliation of the Beginning and Ending Balances of Endowment Funds**

|                                  | FYE June 30th     |                   |
|----------------------------------|-------------------|-------------------|
|                                  | <u>2019</u>       | <u>2018</u>       |
| Balance at Beginning of the Year | \$ 326,549        | \$ 326,549        |
| Investment return, net           | 24,209            | 33,538            |
| Appropriation of endowment funds | ( 24,209 )        | ( 33,538 )        |
| Balance at End of the Year       | <u>\$ 326,549</u> | <u>\$ 326,549</u> |

**Nature and Types of Restrictions**

Per the terms of the Endowment instrument, the original gift is held in perpetuity. Subsequent gifts are treated in the same manner.

**Information on Deficiencies**

The Endowment was not deficient as of June 30, 2019 or June 30, 2018.

**NOTE F – LEASES**

The Foundation entered into a rental agreement for office space in April 2013 under a 12-year, non-cancellable operating lease, which expires November 30, 2025, with lease payments commencing in December 1, 2013. The Foundation has provided the landlord with an irrevocable letter of credit in the amount of \$160,000 expiring on November 30, 2019 and is subject to renewal at reducing amounts per the rental agreement. The Foundation is also responsible for its share of common area maintenance costs and real estate taxes.

The landlord provided a credit for the buildout and purchase of furniture and fixtures in the amount of \$517,870. Committed future minimum lease payments are as follows.

|                | For the Fiscal Year Ending<br>June 30, |
|----------------|--|
| 2020           | \$ 241,637                             |
| 2021           | 241,637                                |
| 2022           | 241,637                                |
| 2023           | 241,637                                |
| 2024           | 241,637                                |
| 2025 and after | 392,319                                |
|                | <u>\$ 1,600,504</u>                    |

**CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION**

**NOTES TO FINANCIAL STATEMENT**

**JUNE 30, 2019**

**NOTE F – LEASES (continued)**

The Foundation has recouped a portion of the rent liability by renting out unused office space on a month to month basis.

|  | <u>FYE June 30th</u> |                   |
|--|----------------------|-------------------|
|  | <u>2019</u>          | <u>2018</u>       |
| Total Building Rent Expense under all Leases | \$ 303,517           | \$ 302,748        |
| Less Reimbursed Rents Received               | <u>( 60,309)</u>     | <u>( 61,625)</u>  |
| Net Total Rental Expense                     | <u>\$ 243,208</u>    | <u>\$ 241,123</u> |

The Foundation leases certain office equipment on a month to month basis and during 2018 year entered into a new 60-month office equipment lease of \$1,305 per month. Leased expenses were \$20,694 and \$19,545 for the fiscal years ending June 30, 2019 and 2018, respectively.

Committed future minimum lease payments are as follows.

|      | <u>For the Fiscal Year Ending<br/>June 30,</u> |
|------|--|
| 2020 | \$ 15,666                                      |
| 2021 | 15,666   |
| 2022 | 2,610  |

**NOTE G – SPECIAL EVENTS**

The Foundation sponsors a 5K run/walk and fundraisers as special events during the year to raise funds to support the Foundation's purpose of providing legal services to low-income clients. The gross receipts and related costs of these events are shown below and include in-kind revenue and expenses in the amount of \$14,040 for 2019 and \$23,550 for 2018, respectively.

|                                      | <u>FYE June 30th</u> |                   |
|--------------------------------------|----------------------|-------------------|
|                                      | <u>2019</u>          | <u>2018</u>       |
| Revenue and In-Kind Contributions    | \$ 684,814           | \$ 845,497        |
| (Expenses and In-Kind Contributions) | <u>( 315,441)</u>    | <u>( 299,710)</u> |
| Net Total                            | <u>\$ 369,373</u>    | <u>\$ 545,787</u> |

**CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION**

**NOTES TO FINANCIAL STATEMENT**

**JUNE 30, 2019**

**NOTE H – REDEPOSITS PAYABLE**

Redeposits payable represent the Foundation's client retainers for case settlement and court costs. Redeposits payable for the year ended June 30, 2019 and 2018, totaled \$5,168 and \$11,298, respectively.

**NOTE I – EMPLOYEE 403(b) PLAN**

The Foundation sponsors a defined contribution 403(b) plan for its employees. Eligible employees are responsible for their investment in the Plan and may make elective deferrals of their compensation, on a pre-tax basis, to the plan. The Foundation makes a discretionary contribution. The Foundation's contributions to the Plan for the years ended June 30, 2019 and 2018, were \$48,000 for both years

**NOTE J – SIGNIFICANT CONCENTRATIONS**

Donations

The Foundation had two contributors who contributed approximately 52.5% of the total Foundation support for the fiscal year ended June 30, 2019, and two contributors who contributed 51.0% for the fiscal year ended June 30, 2018.

Cash

The Foundation maintains its cash balances at financial institutions in the Chicago metropolitan area, which at times may exceed federally insured limits. Management believes that the Foundation is not exposed to any significant credit risk related to their accounts.

**NOTE K – UNCERTAIN TAX POSITIONS**

The Organization follows the guidance of Accounting Standards Codification (ASC 740), *Accounting for Income Taxes*. Related to uncertainties in income taxes, which prescribes a threshold of more likely than not for recognition and derecognition of tax positions taken or expected to be taken in a tax return. There are no such uncertain tax positions for the Organization for the years ended June 30, 2019 and 2018. For federal income tax purposes, the tax returns essentially remain open for possible examination for a period of three years after the respective filing deadlines of those returns. The Organization is generally no longer subject to examinations by the Internal Revenue Service for years prior to 2016.

**CHICAGO VOLUNTEER LEGAL SERVICES FOUNDATION**

**NOTES TO FINANCIAL STATEMENT**

**JUNE 30, 2019**

**NOTE L – PRIOR PERIOD ADJUSTMENT**

During the year ending June 30, 2019, the Organization revised the presentation for sponsorship income, reflecting the unconditional, non-exchange portion of the sponsorship income as time restricted contributions income instead of deferred revenue. As a result, previously reported net deferred revenue has been decreased by \$245,525 and net assets with donor restrictions have been increased by the same amount as of June 30, 2018. This was done in order to show a consistent treatment for comparative purposes between fiscal 2018 and fiscal 2019 in the overall handling of certain sponsorships classified as contribution revenue for the annual 5K run/walk held in September.

**NOTE M – SUBSEQUENT EVENTS**

The management of the Foundation has evaluated events subsequent to the statement of financial position date of June 30, 2019, through November 25, 2019 the date the financial statements were available to be issued. It has concluded that there are no effects that provide additional evidence about conditions that existed at the statement of financial position date that require recognition in the June 30, 2019, financial statements or related note disclosures in accordance with FASB ASC No. 855, *Subsequent Events*.