

Form **990**  
Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

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

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.

OMB No. 1545-0047  
**2019**  
Open to Public Inspection

**A** For the **2019** calendar year, or tax year beginning **07-01-2019**, and ending **06-30-2020**

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization: The Children's Aid Society  
 % MICHAEL GREENBERG  
 Doing business as

**D** Employer identification number: 13-5562191

**E** Telephone number: (212) 949-4800

**G** Gross receipts \$ 403,687,880

**F** Name and address of principal officer:  
 phoebe boyer  
 117 W 124th Street  
 New York, NY 10027

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. (see instructions)  
**H(c)** Group exemption number ▶

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527

**J** Website: ▶ www.childrensaidnyc.org

**K** Form of organization:  Corporation  Trust  Association  Other ▶

**L** Year of formation: 1855 **M** State of legal domicile: NY

## Part I Summary

**1** Briefly describe the organization's mission or most significant activities:  
 Children's Aid helps children in poverty to succeed and thrive. We do this by providing comprehensive support to children and their families in targeted, NYC neighborhoods.

**2** Check this box  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)	24
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	24
<b>5</b> Total number of individuals employed in calendar year 2019 (Part V, line 2a)	2,624
<b>6</b> Total number of volunteers (estimate if necessary)	102
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	196,532
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 39	5,143

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	18,150,000	25,300,000
<b>9</b> Program service revenue (Part VIII, line 2g)	89,379,000	100,352,300
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	7,448,000	32,231,700
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,069,000	5,396,000
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	118,046,000	163,280,000
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,420,655	2,794,687
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	93,252,000	95,281,000
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 3,396,000		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	43,756,345	48,600,313
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	139,429,000	146,676,000
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	-21,383,000	16,604,000

	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	412,396,000	470,430,000
<b>21</b> Total liabilities (Part X, line 26)	120,101,000	182,584,000
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	292,295,000	287,846,000

## Part II Signature Block

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

**Sign Here**

\*\*\*\*\*  
 Signature of officer  
 MICHAEL GREENBERG CFO  
 Type or print name and title

2021-05-07  
 Date

**Paid Preparer Use Only**

Print/Type preparer's name: GRANT THORNTON LLP  
 Preparer's signature: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Check  if self-employed  
 PTIN: P00741490  
 Firm's EIN: \_\_\_\_\_  
 Firm's address: 757 THIRD AVENUE 3RD FLOOR  
 NEW YORK, NY 100172013  
 Phone no. (212) 599-0100

**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:

CHILDREN'S AID HELPS CHILDREN IN POVERTY TO SUCCEED AND THRIVE. WE DO THIS BY PROVIDING COMPREHENSIVE SUPPORT TO CHILDREN AND THEIR FAMILIES IN TARGETED, HIGH-NEEDS NEW YORK CITY NEIGHBORHOODS. (CONTINUED ON SCHEDULE O)

**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 \$ 47,926,000 including grants of \$ 1,031,042 ) (Revenue \$ 48,965,720 )  
 See Additional Data

**4b** (Code: ) (Expenses \$ 33,324,000 including grants of \$ 1,253,276 ) (Revenue \$ 20,240,278 )  
 See Additional Data

**4c** (Code: ) (Expenses \$ 18,413,000 including grants of \$ 144,224 ) (Revenue \$ 14,551,017 )  
 See Additional Data

See Additional Data Table

**4d** Other program services (Describe in Schedule O.)  
 (Expenses \$ 19,175,000 including grants of \$ 366,145 ) (Revenue \$ 16,595,285 )

**4e Total program service expenses** ▶ 118,838,000

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No response. Rows include questions 1 through 21, with sub-questions a-f for items 10, 11, and 14. Each row has a corresponding 'Yes' or 'No' in the final column.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question/Description, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, excess benefit transactions, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question/Description, Yes, No. Rows include 1a (Form 1096), 1b (Forms W-2G), and 1c (gambling winnings).

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

<b>2a</b> 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 . . . . .	<b>2a</b> 2,624			
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		<b>2b</b> Yes		
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . .		<b>3a</b> Yes		
<b>b</b> If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i> . . .		<b>3b</b> Yes		
<b>4a</b> 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)? . . .		<b>4a</b>	No	
<b>b</b> If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .		<b>5a</b>		No
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<b>5b</b>		No
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .		<b>5c</b>		
<b>6a</b> 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? . . .		<b>6a</b>		No
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>				
<b>a</b> 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? . . . . .		<b>7a</b> Yes		
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .		<b>7b</b> Yes		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		<b>7c</b>		No
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	<b>7d</b>			
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		<b>7e</b>		No
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .		<b>7f</b>		No
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .		<b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .		<b>7h</b>		
<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>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>				
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? . . . . .		<b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . .		<b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:				
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	<b>10a</b>			
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>			
<b>11 Section 501(c)(12) organizations.</b> Enter:				
<b>a</b> Gross income from members or shareholders . . . . .	<b>11a</b>			
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	<b>11b</b>			
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?				
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	<b>12b</b>			
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		<b>13a</b>		
<b>b</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 . . . . .	<b>13b</b>			
<b>c</b> Enter the amount of reserves on hand . . . . .	<b>13c</b>			
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .		<b>14a</b>		No
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i> . . .		<b>14b</b>		
<b>15</b> 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? . . . . . If "Yes," see instructions and file Form 4720, Schedule N.		<b>15</b>		No
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . If "Yes," complete Form 4720, Schedule O.		<b>16</b>		No

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 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
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent		
<b>2</b>	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?		No
<b>3</b>	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?		No
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	Yes	
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
<b>6</b>	Did the organization have members or stockholders?		No
<b>7a</b>	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?		No
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body?	Yes	
<b>8b</b>	Each committee with authority to act on behalf of the governing body?	Yes	
<b>9</b>	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		No

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **AZ, CA, CT, FL, MD, MA, NJ, NY, OH, PA, VA**
- 18** Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (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:  
**MICHAEL GREENBERG 117 W 124TH STREET New York, NY 10027 (212) 949-4800**

**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, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										

<b>1b Sub-Total</b> . . . . .	▶			
<b>1c Total from continuation sheets to Part VII, Section A</b> . . . . .	▶			
<b>1d Total (add lines 1b and 1c)</b> . . . . .	▶	2,392,404	0	302,886

**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 ▶ 74

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
CDW DIRECT LLC, PO BOX 75723 CHICAGO, IL 606755723	Technology services	1,142,010
COHEN GRESSER LLP, 800 THIRD AVE NEW YORK, NY 10022	LEGAL SERVICES	735,998
KIWI PARTNERS INC, 237 W 35TH ST 1101 NEW YORK, NY 10001	ACCOUNTING SERVICES	477,515
premier Pool Renovations, 5185 Campus Dr Ste 202 PLYMOUTH MEETING, PA 19462	CONSTRUCTION SVCS.	461,502
TRASK LTD, 232 MADISON AVE NEW YORK, NY 10017	CONSTRUCTION SVCS.	450,272

**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 ▶ 39



**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>			
	<b>b</b> Membership dues . . . . .	<b>1b</b>			
	<b>c</b> Fundraising events . . . . .	<b>1c</b>	2,078,000		
	<b>d</b> Related organizations . . . . .	<b>1d</b>			
	<b>e</b> Government grants (contributions) . . . . .	<b>1e</b>			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b>	23,222,000		
	<b>g</b> Noncash contributions included in lines 1a - 1f:\$ . . . . .	<b>1g</b>	813,419		
	<b>h Total.</b> Add lines 1a-1f . . . . .		25,300,000		

<b>Program Service Revenue</b>			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
		Business Code				
<b>2a</b> GOV'T FEES & CONTRACTS . . . . .		611710	88,328,000	88,328,000		
<b>b</b> PROGRAM FEES . . . . .		611710	10,918,000	10,918,000		
<b>c</b> HEALTH AND WELLNESS CLINICS . . . . .		624100	1,106,300	1,106,300		
<b>d</b> . . . . .						
<b>e</b> . . . . .						
<b>f</b> All other program service revenue . . . . .						
<b>g Total.</b> Add lines 2a-2f. . . . .			100,352,300			

<b>Other Revenue</b>			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .			2,328,700		34,503	2,294,197
<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .			0			
<b>5</b> Royalties . . . . .			0			
<b>6a</b> Gross rents . . . . .	<b>6a</b>	(i) Real	1,713,000			
		(ii) Personal				
	<b>b</b> Less: rental expenses . . . . .	<b>6b</b>				
	<b>c</b> Rental income or (loss) . . . . .	<b>6c</b>	1,713,000	0		
<b>d</b> Net rental income or (loss) . . . . .			1,713,000		162,029	1,550,971
<b>7a</b> Gross amount from sales of assets other than inventory . . . . .	<b>7a</b>	(i) Securities	241,594,000	28,250,880		
		(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses . . . . .	<b>7b</b>	238,484,000	1,457,880		
	<b>c</b> Gain or (loss) . . . . .	<b>7c</b>	3,110,000	26,793,000		
<b>d</b> Net gain or (loss) . . . . .			29,903,000			29,903,000
<b>8a</b> Gross income from fundraising events (not including \$ 2,078,000 of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>					
			110,000			
	<b>b</b> Less: direct expenses . . . . .	<b>8b</b>		466,000		
<b>c</b> Net income or (loss) from fundraising events . . . . .			-356,000			-356,000
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>		0			
			0			
	<b>b</b> Less: direct expenses . . . . .	<b>9b</b>		0		
<b>c</b> Net income or (loss) from gaming activities . . . . .			0			0
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>		0			
			0			
	<b>b</b> Less: cost of goods sold . . . . .	<b>10b</b>		0		
<b>c</b> Net income or (loss) from sales of inventory . . . . .			0			0
Miscellaneous Revenue		Business Code				
<b>11a</b> MANAGEMENT FEE . . . . .		900099	2,064,000			2,064,000
<b>b</b> FORGIVENESS OF LOAN INCOME . . . . .		900099	1,889,000			1,889,000
<b>c</b> MISCELLANEOUS INCOME . . . . .		900099	86,000			86,000
<b>d</b> All other revenue . . . . .						
<b>e Total.</b> Add lines 11a-11d . . . . .			4,039,000			
<b>12 Total revenue.</b> See instructions . . . . .			163,280,000	100,352,300	196,532	37,431,168

**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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	511,955	511,955		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	2,282,732	2,282,732		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16. . . . .	0			
<b>4</b> Benefits paid to or for members . . . . .	0			
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	1,212,000	1,009,000	175,000	28,000
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0			
<b>7</b> Other salaries and wages . . . . .	71,448,000	59,484,000	10,290,000	1,674,000
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions) . . . . .	2,494,997	2,030,019	399,257	65,721
<b>9</b> Other employee benefits . . . . .	13,184,003	10,726,981	2,109,743	347,279
<b>10</b> Payroll taxes . . . . .	6,942,000	5,798,000	980,000	164,000
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management . . . . .	0			
<b>b</b> Legal . . . . .	1,900,223	1,058,951	841,272	
<b>c</b> Accounting . . . . .	146,857		146,857	
<b>d</b> Lobbying . . . . .	92,425	92,425		
<b>e</b> Professional fundraising services. See Part IV, line 17	0			
<b>f</b> Investment management fees . . . . .	2,625,000		2,625,000	
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	4,931,495	2,975,624	1,672,871	283,000
<b>12</b> Advertising and promotion . . . . .	269,000	50,000	81,000	138,000
<b>13</b> Office expenses . . . . .	2,768,000	2,556,000	165,000	47,000
<b>14</b> Information technology . . . . .	2,192,000	1,175,000	1,017,000	0
<b>15</b> Royalties . . . . .	0			
<b>16</b> Occupancy . . . . .	11,214,000	9,215,000	1,714,000	285,000
<b>17</b> Travel . . . . .	946,000	845,000	98,000	3,000
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
<b>19</b> Conferences, conventions, and meetings . . . . .	563,045	520,045	42,000	1,000
<b>20</b> Interest . . . . .	2,543,000	1,808,000	735,000	0
<b>21</b> Payments to affiliates . . . . .	0			
<b>22</b> Depreciation, depletion, and amortization . . . . .	3,803,000	2,945,000	834,000	24,000
<b>23</b> Insurance . . . . .	1,679,000	1,580,000	87,000	12,000
<b>24</b> 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.)				
<b>a</b> FOSTER BOARDING HOME	10,503,000	10,502,000	1,000	0
<b>b</b> FOOD	889,000	847,000	20,000	22,000
<b>c</b> MEMBERSHIP DUES	213,000	170,000	43,000	0
<b>d</b> REPAIRS AND MAINTENANCE	144,000	106,000	38,000	0
<b>e</b> All other expenses	1,178,268	549,268	327,000	302,000
<b>25</b> Total functional expenses. Add lines 1 through 24e	146,676,000	118,838,000	24,442,000	3,396,000
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	2,721,000	<b>1</b>	2,574,000
	<b>2</b> Savings and temporary cash investments . . . . .	4,392,000	<b>2</b>	16,961,000
	<b>3</b> Pledges and grants receivable, net . . . . .	1,563,000	<b>3</b>	1,269,000
	<b>4</b> Accounts receivable, net . . . . .	29,738,000	<b>4</b>	39,943,000
	<b>5</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	<b>5</b>	0
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .	0	<b>6</b>	0
	<b>7</b> Notes and loans receivable, net . . . . .	0	<b>7</b>	0
	<b>8</b> Inventories for sale or use . . . . .	0	<b>8</b>	0
	<b>9</b> Prepaid expenses and deferred charges . . . . .	2,631,000	<b>9</b>	2,717,000
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 147,554,000		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 31,070,000	69,187,000	<b>10c</b> 116,484,000
	<b>11</b> Investments—publicly traded securities . . . . .	96,032,000	<b>11</b>	114,501,000
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	193,038,000	<b>12</b>	174,329,000
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	0	<b>13</b>	0
	<b>14</b> Intangible assets . . . . .	0	<b>14</b>	0
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	13,094,000	<b>15</b>	1,652,000
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	412,396,000	<b>16</b>	470,430,000	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	13,920,000	<b>17</b>	14,031,000
	<b>18</b> Grants payable . . . . .	0	<b>18</b>	0
	<b>19</b> Deferred revenue . . . . .	2,661,000	<b>19</b>	9,614,000
	<b>20</b> Tax-exempt bond liabilities . . . . .	38,378,000	<b>20</b>	75,441,000
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D	0	<b>21</b>	0
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	<b>22</b>	0
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	6,487,000	<b>23</b>	0
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	0	<b>24</b>	7,500,000
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	58,655,000	<b>25</b>	75,998,000
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	120,101,000	<b>26</b>	182,584,000
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	269,409,000	<b>27</b>	271,889,000
	<b>28</b> Net assets with donor restrictions . . . . .	22,886,000	<b>28</b>	15,957,000
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds		<b>31</b>	
<b>32</b> Total net assets or fund balances . . . . .	292,295,000	<b>32</b>	287,846,000	
<b>33</b> Total liabilities and net assets/fund balances . . . . .	412,396,000	<b>33</b>	470,430,000	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	163,280,000
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	146,676,000
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	16,604,000
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	292,295,000
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-2,306,000
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	-18,747,000
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	287,846,000

**Part XII Financial Statements and Reporting**

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

		Yes	No
<p><b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____</p> <p>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.</p>			
<p><b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant?</p> <p>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:</p> <p><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>	<b>2a</b>		No
<p><b>b</b> Were the organization's financial statements audited by an independent accountant?</p> <p>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:</p> <p><input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>	<b>2b</b>	Yes	
<p><b>c</b> 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?</p> <p>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.</p>	<b>2c</b>	Yes	
<p><b>3a</b> 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?</p>	<b>3a</b>	Yes	
<p><b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.</p>	<b>3b</b>	Yes	

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 13-5562191

**Name:** The Children's Aid Society

Form 990 (2019)

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**Form 990, Part III, Line 4a:**

THE CHILD WELFARE AND FAMILY SERVICES ("CWFS") DIVISION PROMOTES CHILD AND FAMILY STABILITY THROUGH A RANGE OF PROGRAMS. WE FIND HIGH-QUALITY, LOVING HOMES FOR CHILDREN PLACED IN FOSTER CARE AND SUPPORT PARENTS SEEKING TO REUNIFY WITH THEIR CHILDREN. HOME-BASED SERVICES ARE PROVIDED FOR CHILDREN AT RISK OF FOSTER CARE PLACEMENT. OUR FAMILY WELLNESS PROGRAM OFFERS COMPREHENSIVE SERVICES TO FAMILIES IMPACTED BY DOMESTIC VIOLENCE. (CONTINUED ON SCHEDULE O)

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**Form 990, Part III, Line 4b:**

THE YOUTH DIVISION FOCUSES ON AGES 5 TO ADOLESCENCE/YOUNG ADULT AND PROMOTES PHYSICAL, SOCIAL, AND EMOTIONAL WELL-BEING AS KEY FACTORS FOR HIGH SCHOOL GRADUATION AND COLLEGE SUCCESS. YOUTH PROGRAMS OPERATE IN CHILDRENS AID LOCATIONS AND IN FULL-SERVICE COMMUNITY SCHOOL PARTNERSHIPS, AND ENGAGE CHILDREN, FAMILIES, SCHOOLS AND COMMUNITIES THROUGH AN INTEGRATED FOCUS ON ACADEMICS, SERVICES, SUPPORTS, AND OPPORTUNITIES. (CONTINUED ON SCHEDULE O)

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**Form 990, Part III, Line 4c:**

THE HEALTH AND WELLNESS DIVISION PROVIDES HIGH-QUALITY SERVICES THAT REDUCE HEALTH DISPARITIES AMONG CHILDREN AND FAMILIES LIVING IN POVERTY, INCLUDING COMPREHENSIVE MEDICAL, MENTAL HEALTH, AND DENTAL SERVICES DELIVERED BY PEDIATRICIANS, NURSE PRACTITIONERS, SOCIAL WORKERS, PSYCHIATRISTS, DENTISTS, HEALTH EDUCATORS, MEDICAL ASSISTANTS, AND OTHER SUPPORT STAFF. SPECIALIZED PROGRAMS ALSO PROVIDE CARE COORDINATION AND EDUCATE CHILDREN AND FAMILIES ABOUT THE BENEFITS OF HEALTHY LIVING THROUGH DIET, NUTRITION, AND EXERCISE. (CONTINUED ON SCHEDULE O)

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**Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)**

**Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**

(Code: )	(Expenses \$	17,093,000	including grants of \$	23,434	)(Revenue \$	15,004,221)
early childhood						

(Code: )	(Expenses \$		including grants of \$		)(Revenue \$	)
collective impact & the national center						



**Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)**

**Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**

(Code: ) (Expenses \$ 2,082,000 including grants of \$ 342,711 ) (Revenue \$ 1,591,064 )  
for community schools

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
PHOEBE BOYER ..... President/CEO	40.0 ..... 0.0			X				473,884	0	55,455
Caroline gallagher ..... Chief Development Officer	40.0 ..... 0.0					X		250,305	0	35,388
DANIEL SHACKNAI ..... CHIEF OPERATING OFFICER	40.0 ..... 0.0			X				258,321	0	22,286
LISA HANDWERKER MD ..... CHIEF MEDICAL OFFICER	40.0 ..... 0.0					X		213,217	0	51,596
Courtenaye Jackson-Chase ..... General Counsel	40.0 ..... 0.0					X		224,040	0	20,399
Sandra Escamilla ..... Executive Vice President	40.0 ..... 0.0					X		206,914	0	29,901
ROBYN DIETZ ..... director talent management/HR	40.0 ..... 0.0					X		201,534	0	32,389
ALETHEA PRATT ..... CHIEF INFORMATION OFFICER	40.0 ..... 0.0					X		199,490	0	19,504
GEORGIA BOOTHE ..... Executive Vice President	40.0 ..... 0.0					X		194,260	0	11,940
SARAH GILLMAN ..... Cfo (thru 08/2019)	40.0 ..... 0.0			X				170,439	0	24,028

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Amy Engel Scharf ..... chair	5.0 ..... 0.0	X		X				0	0	0
jill olson ..... trustee/v chair(as of 06/2020)	5.0 ..... 0.0	X		X				0	0	0
sheila baird ..... trustee/v chair (thru 06/2020)	5.0 ..... 0.0	X		X				0	0	0
eren rosenfeld ..... seCretary	5.0 ..... 0.0	X		X				0	0	0
Russell Diamond ..... Treasurer	5.0 ..... 0.0	X		X				0	0	0
linda kao ..... asst treasURER	5.0 ..... 0.0	X		X				0	0	0
carlene brooks-oden ..... trustee	5.0 ..... 0.0	X						0	0	0
Elly Christophersen ..... Trustee (THRU 09/2019)	5.0 ..... 0.0	X						0	0	0
Jan S Correa ..... Trustee (THRU 09/2019)	5.0 ..... 0.0	X						0	0	0
Richard Edelman ..... trustee	5.0 ..... 0.0	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Russell W Horwitz ..... Trustee	5.0 ..... 0.0	X						0	0	0
Ellen Jewett ..... Trustee	5.0 ..... 0.0	X						0	0	0
Alan E Katz ..... Trustee	5.0 ..... 0.0	X						0	0	0
Gregory Kerr MD ..... Trustee	5.0 ..... 0.0	X						0	0	0
Christopher R Lawrence ..... Trustee	5.0 ..... 0.0	X						0	0	0
Beth Leventhal ..... Trustee	5.0 ..... 0.0	X						0	0	0
Ari Libarikian ..... Trustee (THRU 12/2019)	5.0 ..... 0.0	X						0	0	0
Janine E Luke ..... Trustee	5.0 ..... 0.0	X						0	0	0
Rick McNabb ..... Trustee	5.0 ..... 0.0	X						0	0	0
Vanessa Melendez ..... Trustee	5.0 ..... 0.0	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
jay nydick ..... trustee	5.0 ..... 0.0	X						0	0	0
pennylane ortiz ..... trustee (THRU 06/2020)	5.0 ..... 0.0	X						0	0	0
tom reynolds ..... trustee	5.0 ..... 0.0	X						0	0	0
Lauren Razook Roth ..... Trustee	5.0 ..... 0.0	X						0	0	0
SANDRA SERRANT ..... trustee (as of 06/2020)	5.0 ..... 0.0	X						0	0	0
brad silver ..... trustee	5.0 ..... 0.0	X						0	0	0
Andrea K Wahlquist ..... Trustee	5.0 ..... 0.0	X						0	0	0
Peter Wallace ..... Trustee	5.0 ..... 0.0	X						0	0	0
Suzanne waltman ..... trustee (as of 06/2020)	5.0 ..... 0.0	X						0	0	0

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**  
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047  
**2019**  
**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
The Children's Aid Society

**Employer identification number**  
13-5562191

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

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

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

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

**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 failed to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

	Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b>	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	35,165,855	23,080,291	23,200,340	18,150,000	25,300,000	124,896,486
<b>2</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .						0
<b>3</b>	The value of services or facilities furnished by a governmental unit to the organization without charge..						0
<b>4</b>	<b>Total.</b> Add lines 1 through 3	35,165,855	23,080,291	23,200,340	18,150,000	25,300,000	124,896,486
<b>5</b>	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). . .						0
<b>6</b>	<b>Public support.</b> Subtract line 5 from line 4.						124,896,486

**Section B. Total Support**

	Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>7</b>	Amounts from line 4. . .	35,165,855	23,080,291	23,200,340	18,150,000	25,300,000	124,896,486
<b>8</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . .	5,028,341	2,792,096	5,973,000	5,082,633	3,845,168	22,721,238
<b>9</b>	Net income from unrelated business activities, whether or not the business is regularly carried on . . . .	75,487	106,518	153,574	246,601	196,532	778,712
<b>10</b>	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .	446,614	1,636,275	1,245,095	1,799,000	4,149,000	9,275,984
<b>11</b>	<b>Total support.</b> Add lines 7 through 10						157,672,420
<b>12</b>	Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	435,323,697

**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** . . . . .

**Section C. Computation of Public Support Percentage**

<b>14</b>	Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	79.213 %
<b>15</b>	Public support percentage for 2018 Schedule A, Part II, line 14 . . . . .	<b>15</b>	79.424 %

- 16a 33 1/3% support test—2019.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . .
- b 33 1/3% support test—2018.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . .
- 17a 10%-facts-and-circumstances test—2019.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .
- b 10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶		(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b>	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
<b>2</b>	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						
<b>3</b>	Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . .						
<b>5</b>	The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b>	<b>Total.</b> Add lines 1 through 5						
<b>7a</b>	Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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.						
<b>c</b>	Add lines 7a and 7b. . . . .						
<b>8</b>	<b>Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶		(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b>	Amounts from line 6. . . . .						
<b>10a</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . .						
<b>b</b>	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
<b>c</b>	Add lines 10a and 10b.						
<b>11</b>	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
<b>12</b>	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13</b>	<b>Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						

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

**Section C. Computation of Public Support Percentage**

<b>15</b>	Public support percentage for 2019 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	
<b>16</b>	Public support percentage from 2018 Schedule A, Part III, line 15 . . . . .	<b>16</b>	

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

<b>17</b>	Investment income percentage for <b>2019</b> (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	
<b>18</b>	Investment income percentage from <b>2018</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	

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

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

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



**Part IV Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

		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 ( <b>see instructions</b> ):		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions)		
<b>2</b>	Activities Test. <b>Answer (a) and (b) below.</b>		
<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>	Yes	No
<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. <b>Answer (a) and (b) below.</b>		
<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>		

**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.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	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)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	<b>1</b>	
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
<b>2</b>	Acquisition indebtedness applicable to non-exempt use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	
<b>Section C - Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

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

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions	
<b>9</b> Distributable amount for 2019 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

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

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 13-5562191

**Name:** The Children's Aid Society

**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).

**Facts And Circumstances Test**

**SCHEDULE C**  
(Form 990 or 990-EZ)  
  
Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**  
For Organizations Exempt From Income Tax Under section 501(c) and section 527  
  
▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.  
▶Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047  
  
**2019**  
**Open to Public Inspection**

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

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

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

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

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

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

Name of the organization The Children's Aid Society	Employer identification number 13-5562191
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

**1** Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")

**2** Political campaign activity expenditures (see instructions) ..... ▶ \$ \_\_\_\_\_

**3** Volunteer hours for political campaign activities (see instructions) .....

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

**1** Enter the amount of any excise tax incurred by the organization under section 4955 ..... ▶ \$ \_\_\_\_\_

**2** Enter the amount of any excise tax incurred by organization managers under section 4955 ..... ▶ \$ \_\_\_\_\_

**3** If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No

**4a** Was a correction made? .....  Yes  No

**b** If "Yes," describe in Part IV.

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

**1** Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_

**2** Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_

**3** Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b..... ▶ \$ \_\_\_\_\_

**4** Did the filing organization file **Form 1120-POL** for this year? .....  Yes  No

**5** Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1				
2				
3				
4				
5				
6				

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

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

<b>Limits on Lobbying Expenditures</b> <b>(The term "expenditures" means amounts paid or incurred.)</b>	<b>(a)</b> Filing organization's totals	<b>(b)</b> Affiliated group totals
--	---	------------------------------------

- 1a** Total lobbying expenditures to influence public opinion (grass roots lobbying) .....
- b** Total lobbying expenditures to influence a legislative body (direct lobbying) .....
- c** Total lobbying expenditures (add lines 1a and 1b) .....
- d** Other exempt purpose expenditures .....
- e** Total exempt purpose expenditures (add lines 1c and 1d) .....
- f** Lobbying nontaxable amount. Enter the amount from the following table in both columns.

<b>If the amount on line 1e, column (a) or (b) is:</b>	<b>The lobbying nontaxable amount is:</b>
Not over \$500,000	20% of the amount on line 1e.
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.
Over \$17,000,000	\$1,000,000.


- g** Grassroots nontaxable amount (enter 25% of line 1f) .....
- h** Subtract line 1g from line 1a. If zero or less, enter -0- .....
- i** Subtract line 1f from line 1c. If zero or less, enter -0- .....
- j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....

**Yes**  **No**

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

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

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

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

		(a)		(b)
		Yes	No	Amount
<b>1</b>	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b>	Volunteers? .....	Yes		
<b>b</b>	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? .....	Yes		
<b>c</b>	Media advertisements? .....		No	
<b>d</b>	Mailings to members, legislators, or the public? .....		No	
<b>e</b>	Publications, or published or broadcast statements? .....		No	
<b>f</b>	Grants to other organizations for lobbying purposes? .....		No	
<b>g</b>	Direct contact with legislators, their staffs, government officials, or a legislative body? .....		No	
<b>h</b>	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....		No	
<b>i</b>	Other activities? .....	Yes		333,503
<b>j</b>	Total. Add lines 1c through 1i .....			333,503
<b>2a</b>	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....		No	
<b>b</b>	If "Yes," enter the amount of any tax incurred under section 4912 .....			
<b>c</b>	If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....			
<b>d</b>	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....		No	

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

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

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

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

**Part IV Supplemental Information**

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

Return Reference	Explanation
Schedule C, Part II-B, Line 1i	THE CHILDREN'S AID SOCIETY UTILIZES AN OUTSIDE CONSULTANT TO UNDERTAKE LOBBYING ACTIVITIES ON ITS BEHALF; SPECIFICALLY TO ENGAGE IN BUDGET AND LEGISLATIVE ADVOCACY THAT ALIGN WITH OUR PRIORITIES TO HELP SUPPORT OUR CHILDREN AND FAMILIES. Amounts paid to third party external lobbying consultants, included in Schedule C, Part II-b, Line 1(i), amounts to \$92,425. The remaining costs identified in Schedule C represent internal salary costs allocated to lobbying initiatives.



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

# Supplemental Financial Statements

OMB No. 1545-0047  
**2019**  
**Open to Public Inspection**

▶ **Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**  
▶ **Attach to Form 990.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

**Name of the organization**  
The Children's Aid Society

**Employer identification number**  
13-5562191

**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
<b>1</b> Total number at end of year . . . . .		
<b>2</b> Aggregate value of contributions to (during year)		
<b>3</b> Aggregate value of grants from (during year)		
<b>4</b> 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? . . . . .  Yes  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? . . . . .  Yes  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 an 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 Year
<b>a</b> Total number of conservation easements . . . . .	<b>2a</b>
<b>b</b> Total acreage restricted by conservation easements . . . . .	<b>2b</b>
<b>c</b> Number of conservation easements on a certified historic structure included in (a) . . . . .	<b>2c</b>
<b>d</b> Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . .	<b>2d</b>

**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 . . . . . ▶ \$ \_\_\_\_\_

**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 |
|---|--------|
| <b>1c</b> Beginning balance . . . . .             |        |
| <b>1d</b> Additions during the year . . . . .     |        |
| <b>1e</b> Distributions during the year . . . . . |        |
| <b>1f</b> Ending balance . . . . .                |        |
- 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 in 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
<b>1a</b> Beginning of year balance . . . . .	8,199,000	8,145,000	7,877,000	6,932,000	6,395,000
<b>b</b> Contributions . . . . .				250,000	750,000
<b>c</b> Net investment earnings, gains, and losses	19,000	191,000	405,000	832,000	-181,000
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .	137,000	137,000	137,000	137,000	32,000
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .	8,081,000	8,199,000	8,145,000	7,877,000	6,932,000

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 0.230 %
  - b** Permanent endowment ▶ 84.090 %
  - c** Temporarily restricted endowment ▶ 15.680 %
- 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 |
|--|---------------|----|
| <b>(i)</b> unrelated organizations . . . . .   | <b>3a(i)</b>  | No |
| <b>(ii)</b> related organizations . . . . .  | <b>3a(ii)</b> | No |
| <b>b</b> If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | <b>3b</b>     |    |
- 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
<b>1a</b> Land . . . . .		5,656,000		5,656,000
<b>b</b> Buildings . . . . .		68,778,000	17,145,861	51,632,139
<b>c</b> Leasehold improvements		7,288,000	6,151,829	1,136,171
<b>d</b> Equipment . . . . .		11,334,000	7,498,392	3,835,608
<b>e</b> Other . . . . .		54,498,000	273,918	54,224,082
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				116,484,000

**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) EQUITIES AND COMMINGLED FUNDS	111,533,000	F
(B) HEDGE FUNDS	21,840,000	F
(C) PRIVATE CAPITAL	14,169,000	F
(D) MUTUAL FUNDS	11,386,000	F
(E) LIMITED PARTNERSHIP INTERESTS	8,513,000	F
(F) EMERGING MARKETS	6,888,000	F
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)	174,329,000	

**Part VIII Investments—Program Related.**

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (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)	
<b>Total.</b> (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	0
(2) ACCRUED PENSION AND POST-RETIREMENT OBLIGATIONS	72,308,000
(3) OTHER LIABILITIES	3,077,000
(4) SPLIT-INTEREST OBLIGATIONS	613,000
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 25.)	75,998,000

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

**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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>		
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .		<b>5</b>	

**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.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .		<b>5</b>	

**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.

Return Reference	Explanation
See Additional Data Table	

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

Return Reference	Explanation

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 13-5562191

**Name:** The Children's Aid Society

## Supplemental Information

Return Reference	Explanation
Schedule D, Part V, Line 1f, column a	<p>Endowment net assets consist of donor-restricted endowment funds. In Fiscal year 2020, the Childrens Aid Society posted an adjustment to their endowment to reflect a re-classification of investment funds that were improperly included as endowment assets. The amount was re-classified from an endowment asset to an investment asset. The organization amended the endowment reporting in Schedule D to reflect the correct balances (in conformity with the financial statement presentation). Schedule D, Part V, Line 4 New York State adopted as law the New York Prudent Management of Institutional Funds ACT ("NYPMIFA"). NYPMIFA created a rebuttable presumption of imprudence if an organization appropriates more than 7% of a donor-restricted endowment funds fair value (averaged over a period of not less than the preceding five years) in any year. Any unappropriated earnings that would otherwise be considered to be without donor restrictions are reflected as net assets with donor restrictions until appropriated. the Childrens Aids Board has interpreted NYPMIFA as allowing Childrens Aid to appropriate for expenditure or accumulate so much of an endowment fund as Childrens Aid determines is prudent for the uses, benefits, purposes and duration for which the endowment fund was established, subject to the intent of the donor, as expressed in the gift instrument. For donor-restricted endowment funds and other unrestricted reserves, the Board of Trustees of Childrens Aid has established investment policies. Endowment investments consist of a broad range of securities to provide a balance that will enhance total return while avoiding undue risk through excessive concentration in any single asset class or individual security. Asset allocation is determined by the Investment Committee of the Board and reviewed regularly.</p>

**Supplemental Information**

Return Reference	Explanation
Schedule D, Part X, Line 2	<p>The Agency follows guidance that clarifies the accounting for uncertainty in tax positions taken or expected to be taken in a tax return, including issues relating to financial statement recognition and measurement. This guidance provides that the tax effects from an uncertain tax position can only be recognized in the financial statements if the position is "more-likely-than-not" to be sustained if the position were to be challenged by a taxing authority. The assessment of the tax position is based solely on the technical merits of the position, without regard to the likelihood that the tax position may be challenged. The Agency is exempt from federal income tax under IRS Code Section 501(c)(3), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. The Agency has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and, to identify and evaluate other matters that may be considered tax positions. The Agency has determined that there are no material uncertain tax positions that require recognition or disclosure in its consolidated financial statements for the years ended June 30, 2020 and 2019.</p>

**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

# Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.  
▶ 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

## 2019

**Open to Public Inspection**

Name of the organization  
The Children's Aid Society

**Employer identification number**  
13-5562191

**Part I** **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

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

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

**3** Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
Central America and the Caribbean	0	0	Investments		79,852,600
<b>3a</b> Sub-total . . . . .	0	0			79,852,600
<b>b</b> Total from continuation sheets to Part I . . . . .					
<b>c Totals</b> (add lines 3a and 3b)	0	0			79,852,600



**Part II Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)

- 2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . ▶ \_\_\_\_\_
- 3 Enter total number of other organizations or entities . . . . . ▶ \_\_\_\_\_

**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* . . . . .  Yes  No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* . . . . .  Yes  No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)* . . . . .  Yes  No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* .  Yes  No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* . . . . .  Yes  No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).* . . . . .  Yes  No

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

**990 Schedule F, Supplemental Information**

Return Reference	Explanation
Schedule F, Part IV	THE CHILDREN'S AID SOCIETY INVESTS DIRECTLY IN VARIOUS ALTERNATIVE INVESTMENTS THAT MAY BE ORGANIZED AS EITHER FOREIGN CORPORATIONS OR FOREIGN PARTNERSHIPS; IT LIKewise INVESTS IN DOMESTIC LIMITED PARTNERSHIPS THAT MAY, IN TURN, INVEST IN FOREIGN CORPORATIONS OR PARTNERSHIPS. NEVERTHELESS, CAS'S INVESTMENT ACTIVITIES MAY NOT REACH THE THRESHOLDS REQUIRED FOR THE FILING OF FORMS 926, 5471, 8621, OR 8865. TO THE EXTENT THAT CAS IS REQUIRED TO COMPLETE ONE (OR MORE) OF THESE FOREIGN FORMS, THEY ARE FILED WITH THE FORM 990-T FILING.

**SCHEDULE G**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

## Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

# 2019

**Open to Public Inspection**

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization  
The Children's Aid Society

**Employer identification number**  
13-5562191

**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.
- |   |   |
|---|---|
| <p><b>a</b> <input type="checkbox"/> Mail solicitations</p> <p><b>b</b> <input type="checkbox"/> Internet and email solicitations</p> <p><b>c</b> <input type="checkbox"/> Phone solicitations</p> <p><b>d</b> <input type="checkbox"/> In-person solicitations</p> | <p><b>e</b> <input type="checkbox"/> Solicitation of non-government grants</p> <p><b>f</b> <input type="checkbox"/> Solicitation of government grants</p> <p><b>g</b> <input type="checkbox"/> Special fundraising events</p> |
|---|---|
- 2a** 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.

**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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<b>BENEFIT</b> (event type)	(event type)	<b>0</b> (total number)	(add col. (a) through col. (c))
Revenue	<b>1</b> Gross receipts . . . . .	2,188,000			2,188,000
	<b>2</b> Less: Contributions . . . . .	2,078,000			2,078,000
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	110,000			110,000
Direct Expenses	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .	577			577
	<b>6</b> Rent/facility costs . . . . .	86,589			86,589
	<b>7</b> Food and beverages . . . . .	146,736			146,736
	<b>8</b> Entertainment . . . . .	100,144			100,144
	<b>9</b> Other direct expenses . . . . .	131,954			131,954
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				466,000
	<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶				-356,000

**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.

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

**9** Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

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

**b** If "No," explain: \_\_\_\_\_

---

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

**b** If "Yes," explain: \_\_\_\_\_

---

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

<b>a</b> The organization's facility	<b>13a</b>	%
<b>b</b> An outside facility	<b>13b</b>	%

**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 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.

Return Reference	Explanation
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Note: To capture the full content of this document as Filed, please select landscape mode (11" x 8.5") when printing.

Schedule I (Form 990)

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

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

Attach to Form 990.

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

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization The Children's Aid Society

Employer identification number

13-5562191

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance...
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section (if applicable), (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of noncash assistance, (h) Purpose of grant or assistance. Rows 1-12.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table. 8
3 Enter total number of other organizations listed in the line 1 table. 0



**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) specific assistance	358	737,549			
(2) SCHOLARSHIPS	92	313,527			
(3) Per Diem participation stipends	1151	467,048			
(4) CHILDREN'S RECREATIONAL ACTIVITIES	65	764,568			
(5) Babysitting	1	40			
(5)					
(6)					
(7)					

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

Return Reference	Explanation
Schedule I, Part I, Line 2	THE USE OF GRANT FUNDS ARE MONITORED CLOSELY DURING THE YEAR BY THE DEPARTMENT ADMINISTERING THE ASSISTANCE. MONITORING CAN INCLUDE, AMONG OTHER THINGS, REGULAR HOME VISITS TO FAMILIES WHO MIGHT RECEIVE MONTHLY ASSISTANCE FOR FOSTER CARE CHILDREN; DIRECT PURCHASES OF MATERIALS SUCH AS BEDS, LINENS, TEXT BOOKS, CLOTHES OR FOOD; UTILITY PAYMENTS, RATHER THAN CASH ASSISTANCE TO FAMILIES; AND MONITORING OF CLASSES OR PROGRAMS WHEN SCHOLARSHIPS ARE PROVIDED.

**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 13-5562191  
**Name:** The Children's Aid Society

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
ALVIN AILEY DANCE FOUNDATION 405 WEST 55TH STREET NEW YORK, NY 10019	13-2584273	501(c)(3)	80,133				general support
PHIPPS NEIGHBORHOOD INC 902 BROADWAY NEW YORK, NY 10010	13-2707665	501(c)(3)	125,000				general support

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
BUS UNITED IN INVESTIGATING LENDING & dev PO BOX 3316 REDWOOD city, CA 94064	94-3386695	501(C)(3)	10,000				GENERAL SUPPORT
FUND FOR THE CITY OF NEW YORK 121 AVE OF THE AMERICAS NEW YORK, NY 10013	13-2612524	501(C)(3)	12,000				GENERAL SUPPORT

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
HELEN KELLER INTERNATIONAL 1 DAG HAMMARSKJOLD PLAZA FLOOR 2 NEW YORK, NY 10017	13-5562162	501(C)(3)	25,625				GENERAL SUPPORT
THE NEW YORK FOUNDLING 590 AVE OF THE AMERICAS NEW YORK, NY 10011	13-1624123	501(C)(3)	35,000				GENERAL SUPPORT

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
YOUTH MINISTRIES FOR PEACE AND JUSTICE 1384 STRATFORD AVENUE BRONX, NY 10472	13-4006535	501(C)(3)	125,000				GENERAL SUPPORT
children's aid college prep charter school 1919 prospect ave 3rd fl bronx, NY 10457	90-0763840	501(c)(3)	92,187				general support

**Schedule J**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

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

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Name of the organization  
The Children's Aid Society

Employer identification number  
13-5562191

**Part I Questions Regarding Compensation**

	Yes	No								
<p><b>1a</b> 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.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax idemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<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 idemnification 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 (e.g., maid, chauffeur, chef)		
<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 idemnification 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 (e.g., maid, chauffeur, chef)									
<p><b>b</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</p>	<b>1b</b>									
<p><b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?</p>	<b>2</b>									
<p><b>3</b> 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.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input checked="" type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input checked="" type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p><b>4</b> 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:</p> <p><b>a</b> Receive a severance payment or change-of-control payment? . . . . .</p> <p><b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . .</p> <p><b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement? . . . . .</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	<b>4a</b>	No								
	<b>4b</b>	Yes								
	<b>4c</b>	No								
<p><b>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b></p> <p><b>5</b> 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:</p> <p><b>a</b> The organization? . . . . .</p> <p><b>b</b> Any related organization? . . . . .</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p>	<b>5a</b>	No								
	<b>5b</b>	No								
<p><b>6</b> 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:</p> <p><b>a</b> The organization? . . . . .</p> <p><b>b</b> Any related organization? . . . . .</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p>	<b>6a</b>	No								
	<b>6b</b>	No								
<p><b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III . . . . .</p>	<b>7</b>	No								
<p><b>8</b> 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 . . . . .</p>	<b>8</b>	No								
<p><b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .</p>	<b>9</b>									

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table							

**Part III Supplemental Information**

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

Return Reference	Explanation
Form 990, Schedule J, Line 4(b)	PRESIDENT & CEO, PHOEBE BOYER, PARTICIPATES IN A SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN; THE ORGANIZATION MADE A CONTRIBUTION OF \$19,500 TO THE PLAN ON HER BEHALF IN CALENDAR YEAR 2019. THIS PAYMENT IS REFLECTED IN SCHEDULE J, PART II, COLUMN (C).





Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule K (Form 990)

Supplemental Information on Tax-Exempt Bonds

Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

Attach to Form 990.

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

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization The Children's Aid Society

Employer identification number

13-5562191

Part I Bond Issues

Table with columns (a) Issuer name, (b) Issuer EIN, (c) CUSIP #, (d) Date issued, (e) Issue price, (f) Description of purpose, (g) Defeased (Yes/No), (h) On behalf of issuer (Yes/No), (i) Pool financing (Yes/No). Rows include BUILD NYC RESOURCE CORPORATION.

Part II Proceeds

Table with columns A, B, C, D and rows 1-17 detailing bond proceeds, including amounts retired, legally defeased, total proceeds, and various expenditures.

Part III Private Business Use

Table with columns A, B, C, D and rows 1-2 detailing private business use of bond-financed property.

**Part III Private Business Use** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .		X		X				
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .		X		X				
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ▶		0 %		0 %				
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ▶								
<b>6</b> Total of lines 4 and 5 . . . . .								
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .		X		X				
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X		X				
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of. . . . .								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .		X		X				
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .	X		X					

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .		X		X				
<b>2</b> If "No" to line 1, did the following apply? . . . . .								
<b>a</b> Rebate not due yet? . . . . .		X	X					
<b>b</b> Exception to rebate? . . . . .		X		X				
<b>c</b> No rebate due? . . . . .	X			X				
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .								
<b>3</b> Is the bond issue a variable rate issue? . . . . .		X		X				
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X				
<b>b</b> Name of provider . . . . .	0		0					
<b>c</b> Term of hedge . . . . .								
<b>d</b> Was the hedge superintegrated? . . . . .								
<b>e</b> Was the hedge terminated? . . . . .								

**Part IV Arbitrage** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X				
<b>b</b> Name of provider . . . . .	0		0					
<b>c</b> Term of GIC . . . . .								
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? . . . . .								
<b>6</b> Were any gross proceeds invested beyond an available temporary period?		X		X				
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148? . . . . .	X		X					

**Part V Procedures To Undertake Corrective Action**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X		X					

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

Return Reference	Explanation
schedule k, part iv, line 2c for bond a	The Childrens Aid Society commissioned an arbitrage rebate calculation on its Series 2015 Build NYC Resource Corporation tax-exempt revenue bond in July of 2020. The rebate report confirmed that no arbitrage rebate is due on the Series 2015 bond.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2019**

▶ **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 the latest information.**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
The Children's Aid Society

Employer identification number  
13-5562191

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .	X	29	233,748	market value
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 . . . . .	X		359,686	market value
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ ( <u>Childrens Toys/Equipment</u> )	X	0	219,985	market value
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? . . . . .		No
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?	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .	Yes	
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Return Reference	Explanation
Schedule M, Part I, Line 32B	CHILDREN'S AID HIRES BANK OF NEW YORK (BNY) MELLON CAPITAL MANAGEMENT TO SELL THE CONTRIBUTIONS THAT ARE RECEIVED IN THE FORM OF PUBLICLY TRADED SECURITIES. THE PROCESS BEGINS WITH THE DONOR INFORMING THEIR BROKER TO TRANSFER THEIR STOCK SHARES TO BNY MELLON USING THE INSTRUCTIONS THAT ARE MADE AVAILABLE ON CHILDREN'S AID'S PUBLIC WEBSITE. BNY MELLON, UNDER THE INSTRUCTION OF CHILDREN'S AID, WILL SELL THE SHARES UPON RECEIVING THE STOCK TRANSFER. CHILDREN'S AID IS THEN NOTIFIED OF THE DATE OF RECEIPT, FAIR MARKET VALUE AT THE DATE OF RECEIPT, SALE DATE, AND PROCEEDS FROM SALE OF EACH STOCK CONTRIBUTION.

**SCHEDULE O**  
(Form 990 or 990-EZ)

**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

**2019**

**Open to Public Inspection**

Department of the Treasury

Name of the organization  
The Children's Aid Society

Employer identification number

13-5562191

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
General Statement Regarding the Covid-19 Pandemic	<p>The COVID-19 pandemic, whose effects first became known in January 2020, is having a broad and negative impact on commerce and financial markets around the world. The extent of the impact of COVID-19 on the Agency's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and its long-term impact on the Agency's donors, employees and vendors, all of which at present, cannot be determined. Accordingly, the extent to which COVID-19 may impact the Agency's financial position and changes in net assets and cash flows is uncertain, and the accompanying consolidated financial statements include no adjustments relating to the effects of this pandemic. FOR M 990, Part III, Line 1 CONTINUATION OF ORGANIZATION'S MISSION: WE BELIEVE ALL children HAVE LIMITLESS POTENTIAL. BUT FOR THOSE GROWING UP SURROUNDED BY POVERTY, FAMILY INSTABILITY, AND PHYSICAL OR EMOTIONAL STRESS, LIFE IS TOO OFTEN ABOUT SURVIVAL, NOT POSSIBILITY. IT'S UNACCEPTABLE THAT IN NEW YORK, A CITY OF HISTORIC OPPORTUNITY, SO MANY OF OUR CHILDREN FACE SERIOUS BARRIERS TO REALIZING THEIR OWN PROMISE. CHILDREN'S AID IS A PROFESSIONAL POWERHOUSE OF SOLUTIONS FOR YOUNG PEOPLE. WE ARE TEACHERS AND SOCIAL WORKERS, COACHES AND HEALTH CARE PROVIDERS. WE KNOW WHAT IT TAKES TO ENSURE CHILDREN GROW UP STRONG AND HEALTHY, AND READY TO THRIVE IN SCHOOL AND LIFE: EXCELLENT EDUCATION AND HEALTH CARE, SOCIAL-EMOTIONAL SUPPORT, AND STRONG, STABLE FAMILIES.</p>

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
LINE 4A	<p>CHILD WELFARE AND FAMILY SERVICES (CONTINUED) CWFS IS THE HOME FOR OUR PREVENTIVE PROGRAMS , FOSTER CARE SERVICES, AND HOMEMAKER SERVICES, IN ADDITION TO OUR DOMESTIC VIOLENCE PREVENTION PROGRAMS, SERVICES FOR DISCONNECTED YOUTH, AND OUR OFFICE OF CLIENT ADVOCACY. THE OFFICE OF CLIENT ADVOCACY HELPS STABILIZE LOW-INCOME FAMILIES THROUGH LEGAL ADVOCACY, EMERGENCY MATERIAL ASSISTANCE, AND THROUGH COLLEGE SAVERS WHICH ESTABLISHES SAVINGS ACCOUNTS AND PROVIDES INCENTIVES TOWARDS SAVING FOR COLLEGE. THE NEXT GENERATION CENTER SUPPORTS TEENS AND YOUNG ADULTS, PARTICULARLY THOSE AGING OUT OF FOSTER CARE, IN THEIR TRANSITION TO ADULTHOOD. CWFS HAS MAINTAINED THE HEALTH AND SAFETY OF OUR CHILDREN DURING THE COVID-19 PANDEMIC WHILE TRANSITIONING OUR STAFF TO WORKING REMOTELY. OUR STAFF CONTINUED WORKING THROUGHOUT THE PANDEMIC, ACCEPTING NEW CASES INCLUDING OVER 100 NEW FOSTER CHILDREN BETWEEN MARCH AND JUNE OF 2020. WE ASSISTED OUR CHILDREN AND FAMILIES TO MEET THEIR BASIC NEEDS AND RESPONDED TO CASE EMERGENCIES. ADDITIONALLY, WE OPERATIONALIZED SIX NEW PREVENTIVE CONTRACTS FROM THE RECENT N.Y.C. ADMINISTRATION FOR CHILDRENS SERVICES REQUESTS FOR PROPOSALS PROCESS, INCLUDING IMPLEMENTING TWO NEW EVIDENCED-BASED MODELS. THE DIVISION SERVED OVER 6,000 CHILDREN AND FAMILIES LAST YEAR.</p>



**990 Schedule O, Supplemental Information**

Return Reference	Explanation
LINE 4B	<p>YOUTH (CONTINUED) CORE SERVICES INCLUDE OUT-OF-SCHOOL TIME PROGRAMS IN CHILDRENS AID COMMUNITY CENTERS AND SCHOOLS, SUMMER CAMPS, ATHLETIC PROGRAMMING, AND THROUGH THE NATIONAL CENTER FOR COMMUNITY SCHOOLS, WHICH PROVIDES TECHNICAL ASSISTANCE TO DEVELOP THE COMMUNITY SCHOOL MODEL NATIONALLY AND INTERNATIONALLY. FOR THE 2018-2019 SCHOOL YEAR, 91% OF YOUTH IN OUR ELEMENTARY AND MIDDLE SCHOOL PROGRAMS ENDED THE YEAR WITH TYPICAL OR STRONG SOCIAL-EMOTIONAL SKILLS. IN ADDITION, BETWEEN THE 2018-2019 AND 2019-2020 SCHOOL YEARS, THE PERCENTAGE OF NINTH GRADE STUDENTS ON TRACK TO GRADUATE BASED ON CREDITS INCREASED BY 9, 10, AND 5 PERCENTAGE POINTS, RESPECTIVELY, AT PROGRAMS IN EACH OF OUR THREE HIGH SCHOOLS. OUR OLDER YOUTH SERVICES INCLUDE THE CARRERA-ADOLESCENT PREGNANCY PREVENTION PROGRAM, WHICH MEETS THE TOP-TIER EVIDENCE OF EFFECTIVENESS STANDARDS BY THE COALITION FOR EVIDENCE-BASED POLICY. SERVICES ALSO INCLUDE THE EXCEL COLLEGE SUPPORT PROGRAM PROVIDING ASSISTANCE TO HELP YOUNG PEOPLE ENTER AND COMPLETE COLLEGE, THE HOPE LEADERSHIP ACADEMY, WHICH PROVIDES WRAP-AROUND SUPPORTS AND DEVELOPS LEADERSHIP THROUGH A PEER EDUCATION MODEL, AND TEEN EMPLOYMENT SERVICES, SUCH AS SUMMER YOUTH EMPLOYMENT PROGRAM AND CORPORATE INTERNSHIPS. WE SUPPORT YOUTH THROUGH PROGRAMS AT EIGHTEEN COMMUNITY SCHOOLS, FIVE COMMUNITY CENTERS, OUR WAGON ROAD RESPIRE CAMP IN CHAPPAQUA, NEW YORK AND A RANGE OF COLLEGE AND CAREER SERVICES FOR YOUTH AGED 18 TO 22. THE YOUTH DIVISION ALSO PROVIDES MANAGEMENT AND TECHNICAL SUPPORT TO THE CHILDRENS AID COLLEGE PREP CHARTER SCHOOL, A K-8 CHARTER SCHOOL. THE YOUTH DIVISION SERVED OVER 10,000 PARTICIPANTS IN FISCAL YEAR 2020. LINE 4C HEALTH AND WELLNESS (CONTINUED) WHEN MEDICAL CARE IS CONVENIENT AND ACCESSIBLE, MORE CHILDREN LIVE HEALTHIER LIVES. CHILDRENS AID PROVIDES MEDICAL, REPRODUCTIVE, MENTAL HEALTH, DENTAL, AND HEALTH EDUCATION SERVICES IN SIX SCHOOL-BASED AND TWO COMMUNITY-BASED HEALTH CENTERS. HEALTH SERVICES ARE TAILORED TO MEET THE SPECIAL NEEDS OF CHILDREN AND ADOLESCENTS, AND THE DIVISION SPECIALIZES IN PROVIDING HEALTH CARE TO CHILDREN IN FOSTER CARE. AN EXAMPLE OF THE DIVISIONS SPECIFIC IMPACT IS THAT FOR THE PATIENTS SEEN OVER AGE 5 WITH PERSISTENT ASTHMA, OVER 86% WERE PRESCRIBED A CONTROLLER MEDICATION TO KEEP THEIR ASTHMA STABLE. DURING THE WINTER QUARTER, JANUARY TO MARCH 2020, WE SAW 498 CHILDREN WHO HAVE AN ASTHMA DIAGNOSIS; 151 OR 30% HAVE PERSISTENT ASTHMA.</p>

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
LINE 4D	<p>EARLY CHILDHOOD THE EARLY CHILDHOOD DIVISION PREPARES YOUNG CHILDREN (AGES 0 TO 5) FOR SCHOOL SUCCESS BY WORKING WITH FAMILIES TO ADVANCE CHILDREN'S PHYSICAL, SOCIAL, EMOTIONAL, AND COGNITIVE DEVELOPMENT AND TO INSTILL IN THEM A LIFELONG LOVE OF LEARNING. SOME OF THE PROGRAMMING INCLUDES HEAD-START PROGRAMS, PRE-K AND 3-K OFFERINGS. CORE SERVICES INCLUDE HOME-BASED AND CENTER-BASED PROGRAMS THAT FEATURE RESEARCH-BASED CURRICULA, LOW CHILD-TO-TEACHER RATIOS, AND STRONG PARENT ENGAGEMENT. IN A RECENT LONGITUDINAL STUDY, WE FOUND THAT, ON AVERAGE, CHILDREN WHO HAD BEEN IN CHILDREN'S AID EARLY CHILDHOOD PROGRAMS AT P.S. 5 AND P.S. 8 OUTSCORED THEIR NON-CHILDRENS AID PEERS ON THE CITYWIDE EXAMS 97% OF THE TIME. OUR EARLY CHILDHOOD DIVISION HAS TEN EARLY CHILDHOOD SITES SERVING ABOUT 1,000 CHILDREN. Collective Impact &amp; the National Center for Community Schools THE NATIONAL CENTER FOR COMMUNITY SCHOOLS OFFERS TECHNICAL ASSISTANCE IN ALL ASPECTS OF DESIGNING, IMPLEMENTING, AND SUSTAINING COMMUNITY SCHOOLS TO MEET THE UNIQUE NEEDS AND STRENGTHS OF INDIVIDUAL COMMUNITIES. SERVICES ARE TARGETED TO INDIVIDUAL SCHOOLS, SCHOOL BOARD AND DISTRICT ADMINISTRATORS, FUNDERS, EDUCATION REFORM LEADERS, COMMUNITY ORGANIZATIONS, AND OTHERS THROUGH FACILITATED PLANNING, CONSULTATION, WORKSHOPS AND ONGOING SUPPORT. SINCE 1994, THE NATIONAL CENTER HAS PROVIDED TECHNICAL ASSISTANCE TO NEARLY ALL MAJOR NATIONAL AND INTERNATIONAL COMMUNITY SCHOOL INITIATIVES. VIA CUSTOMIZED TRAINING, CONSULTATION, FACILITATION, PUBLICATIONS, AND ADVOCACY, WE HELP BUILD THE CAPACITY OF SCHOOLS, DISTRICTS, COMMUNITY PARTNERS, AND GOVERNMENT AGENCIES TO ORGANIZE THEIR HUMAN AND FINANCIAL RESOURCES AROUND STUDENT SUCCESS. THROUGH A NEWLY FORMED PARTNERSHIP WITH THE BILL AND MELINDA GATES FOUNDATION, CHILDRENS AID HAS LAUNCHED A NEW PROGRAM CALLED "RECOVERY LAB", AN INITIATIVE TO ADDRESS THE ACADEMIC AND SOCIAL-EMOTIONAL LEARNING NEEDS OF NEW YORK CITY'S MOST VULNERABLE YOUNG PEOPLE AS THEY TRANSITION FROM SUMMER TO THE SCHOOL YEAR IN THE COVID-19 ERA. IN ADDITION, WE DESIGNED AND IMPLEMENTED A COLLABORATIVE PLANNING PROCESS AND WILL CODIFY LESSONS LEARNED AND BEST PRACTICES FOR YOUTH-SERVING ORGANIZATIONS IN THE COMING YEAR.</p>

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1	<p>THE EXECUTIVE COMMITTEE'S PRINCIPAL ROLE IS TO ACT FOR THE BOARD WHEN THE BOARD ITSELF IS UNABLE TO ACT. THIS COMMITTEE ALSO SHALL NOMINATE THE CHAIR OF THE GOVERNANCE AND NOMINATING COMMITTEE AND MAKE RECOMMENDATIONS TO THE BOARD AS TO EXECUTIVE COMPENSATION. ANY DECISION MADE BY THE EXECUTIVE COMMITTEE SHALL BE REPORTED TO THE BOARD AS SOON AS PRACTICAL. THE EXECUTIVE COMMITTEE SHALL CONSIST OF ALL OFFICERS, THE CHAIR OF THE FINANCE COMMITTEE, CHAIR OF THE INVESTMENT COMMITTEE, AND THE CHAIR OF THE GOVERNANCE AND NOMINATING COMMITTEE, AND FIVE (5) TO SEVEN (7) TRUSTEES. THE EXECUTIVE COMMITTEE SHALL BE CHAIRED BY THE CHAIR OF THE BOARD. THE EXECUTIVE COMMITTEE SHALL HAVE AND MAY EXERCISE ALL OF THE POWERS OF THE BOARD OF TRUSTEES BETWEEN MEETINGS OF THE BOARD, EXCEPT THAT THE EXECUTIVE COMMITTEE SHALL NOT HAVE THE POWER TO APPOINT OR ENTER INTO A CONTRACTUAL AGREEMENT REGARDING A NEWLY APPOINTED CHIEF EXECUTIVE OFFICER WITHOUT THE VOTE OF THE BOARD; SUBMIT ANY ACTION TO THE MEMBERS OF THE CORPORATION FOR THEIR APPROVAL; FILL ANY VACANCIES ON THE BOARD OF TRUSTEES OR ANY COMMITTEE; AMEND, REPEAL, OR ADOPT BYLAWS; AMEND OR REPEAL ANY RESOLUTION OF THE BOARD OF TRUSTEES WHICH IS NOT BY ITS TERMS SO AMENDABLE OR REPEALABLE; MAKE DECISIONS REGARDING THE PURCHASE, LEASING, OR OTHER DISPOSITION OF REAL ESTATE, IF SUCH PURCHASE, LEASE, OR DISPOSITION INVOLVES ALL OR SUBSTANTIALLY ALL OF THE CORPORATION'S ASSETS; OR MAKE DECISIONS REGARDING THE FIXING OF COMPENSATION, IF ANY, OF TRUSTEES. THE COMMITTEE ALSO DOES NOT HAVE THE POWER TO ELECT OR REMOVE OFFICERS OR DIRECTORS; APPROVE A MERGER OR PLAN OF DISSOLUTION; OR APPROVE AMENDMENTS TO THE CERTIFICATE OF INCORPORATION. IN ADDITION, THE EXECUTIVE COMMITTEE SHALL BE RESPONSIBLE FOR RECOMMENDING POLICIES AND PROCEDURES FOR DETERMINING EXECUTIVE COMPENSATION AND FOR SUCCESSION PLANNING, RETAINING COMPENSATION CONSULTANTS, CONDUCTING DUE DILIGENCE REGARDING COMPENSATION, AND ANNUALLY MAKING RECOMMENDATIONS AS TO COMPENSATION TO THE BOARD. FORM 990, PART VI, SECTION A, LINE 4 The Organization revised its by-laws during the year to convert from a structure where members voted in the Board of Trustees to a self-perpetuating Board of Trustees that manages elections to its Board without reference to a shareholder or membership status. The bylaws now provide that the Childrens Aid Society has no membership at all. Part VI, Lines 6 &amp; 7 have been modified accordingly. Corporate documents were updated and filed with the New York Secretary of State.</p>

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 8A	THE DISCUSSIONS AND ACTIONS THAT OCCUR DURING BOARD AND BOARD COMMITTEE MEETINGS ARE DOCUMENTED CONTEMPORANEOUSLY AND THE OFFICIAL MINUTES OF THOSE MEETINGS ARE APPROVED AT THE NEXT REGULAR BOARD OR BOARD COMMITTEE MEETING WHERE QUORUM IS PRESENT.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION B, LINE 11A	THE FORM 990 WAS PREPARED BY A NATIONALLY RECOGNIZED ACCOUNTING FIRM IN CONJUNCTION WITH THE ORGANIZATION'S MANAGEMENT. A COPY OF THE DRAFT FORM 990 WAS PRESENTED TO THE AUDIT AND RISK MANAGEMENT COMMITTEE FOR DISCUSSION AND COMMENT. ONCE APPROVED A COPY IS THEN CIRCULATED TO THE FULL BOARD. EACH BOARD MEMBER IS PROVIDED OPPORTUNITY TO COMMENT ON THE INFORMATION CONTAINED IN THE FORM 990 PRIOR TO ITS FILING WITH THE INTERNAL REVENUE SERVICE.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION B, LINE 12C	THE CHILDREN'S AID CONFLICT OF INTEREST POLICY APPLIES TO TRUSTEES, OFFICERS, EMPLOYEES, AND ANY OTHER PERSON WHO WAS IN A POSITION TO EXERCISE SUBSTANTIAL INFLUENCE OVER THE AFFAIRS OF CHILDREN'S AID DURING THE PRIOR FIVE YEARS. ON AN ANNUAL BASIS, CONFLICT OF INTEREST QUESTIONNAIRES ARE DISTRIBUTED TO TRUSTEES, OFFICERS, AND KEY EMPLOYEES. POTENTIAL CONFLICTS OF INTEREST INVOLVING TRUSTEES, OFFICERS, AND KEY EMPLOYEES ARE REPORTED TO THE AUDIT AND RISK MANAGEMENT COMMITTEE OF THE BOARD OF TRUSTEES. THE AUDIT AND RISK MANAGEMENT COMMITTEE DETERMINES WHETHER A CONFLICT OF INTEREST EXISTS AND EVALUATES CONFLICT OF INTEREST TRANSACTIONS. THE AUDIT AND RISK MANAGEMENT COMMITTEE ALSO REVIEWS EXISTING CONFLICTS OF INTEREST ON AN ANNUAL BASIS. AN INDIVIDUAL INVOLVED, DIRECTLY OR INDIRECTLY, IN AN ACTUAL OR POTENTIAL CONFLICT OF INTEREST TRANSACTION MAY NOT PARTICIPATE IN ANY DISCUSSION OF THE RELEVANT TRANSACTION. THE CHILDREN'S AID PRACTICE IS TO DIRECT ANY TRUSTEES TO RECUSE FROM REVIEWING, ADVISING OR VOTING ON ANY MATTERS IN WHICH THEY MIGHT HAVE SUCH AN INTEREST.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION B, LINE 15	<p>The Executive Committee of the Board of Trustees reviews on a periodic basis the recommendations of the Executive Compensation Working Group for the remuneration of the Childrens Aid President and CEO. The review is based on CEO compensation and benefits benchmarking data from Schedule J, Part II of the IRS 990 of Childrens Aid and peer organizations. Organizations used for the benchmarking analysis are functionally comparable nonprofits, located in New York City or the greater NYC Metro area, with similar budget size, and in a similar or the same sub-sector. The Executive Committee presents its recommendation on the CEO compensation package for approval by the Board of Trustees at the December board meeting. The Executive Committee ratifies the remuneration of the Chief Financial Officer based on CFO compensation and benefits benchmarking data from the IRS 990s of peer organizations. Every few years, an outside advisor conducts a compensation benchmarking study for the CEO and senior leadership.</p>

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	CHILDREN'S AID SOCIETY MAKES ITS FORM 990, ANNUAL FINANCIAL STATEMENTS, ANNUAL REPORT AND MISSION STATEMENT AVAILABLE ON ITS WEBSITE AT <a href="http://WWW.CHILDRENSAIDNYC.ORG">WWW.CHILDRENSAIDNYC.ORG</a> . THE SOCIETY'S ORGANIZING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON REQUEST AND AT MANAGEMENT'S DISCRETION.



**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART XI, LINE 9	PENSION RELATED CHANGES (19,159,000) ADJUSTMENT TO OBLIGATION UNDER SPLIT-INTEREST AGREEME NTS 412,000 ----- TOTAL TO FORM 990, PART XI, LINE 9 (18,747,000)

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART XII, LINE 2C	THE ORGANIZATION HAS AN AUDIT AND RISK MANAGEMENT COMMITTEE THAT ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND THE SELECTION OF AN INDEPENDENT ACCOUNTANT.

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**  
▶ **Attach to Form 990.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
The Children's Aid Society

**Employer identification number**

13-5562191

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
<b>(1)</b> 910 East 172nd Street LLC 117 W 124TH STREET New York, NY 10027 27-1491886	Real Estate	NY	3,366,000	11,157,000	CAS
<b>(2)</b> 1218 Southern Blvd LLC 117 W 124TH STREET New York, NY 10027 46-5337940	Real Estate	NY	0	1,750,000	CAS
<b>(3)</b> 1232 Southern Blvd LLC 117 W 124TH STREET New York, NY 10027 46-5333550	Real Estate	NY	2,199,000	47,628,000	CAS

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

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

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

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

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

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

**Part VII**    **Supplemental Information**

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

<b>Return Reference</b>	<b>Explanation</b>