

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

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

2018

**Open to Public
Inspection**

1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 07/01/2018 and Ending (mm/dd/yyyy) 06/30/2019		
Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: CHINESE-AMERICAN PLANNING COUNCIL, INC.	Employer Identification Number (EIN): 13-6202692
	Mailing Address: 150 ELIZABETH STREET	NY Registration Number: 02-32-11
	City / State / ZIP: NEW YORK, NY 10012	Telephone: 212 941-0920
	Website: WWW.CPC-NYC.ORG	Email:

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

2. Certification

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

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

President or Authorized Officer:

Signature

WAYNE HO
PRESIDENT & CEO

Print Name and Title

Date

4/27/2020

Chief Financial Officer or Treasurer:

Signature

JONATHAN BRAKE
CFO

Print Name and Title

Date

5/1/2020

3. Annual Reporting Exemption

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

☐ **3a. 7A filing exemption:** Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.

☐ **3b. EPTL filing exemption:** Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.

☐ Yes

☒ No

4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.

☒ Yes

☐ No

4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:

7A filing fee:

\$ **25.**

EPTL filing fee:

\$ **750.**

Total fee:

\$ **775.**

Make a single check or money order payable to:

"Department of Law"

CHAR500 Annual Filing for Charitable Organizations (Updated January 2019)

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

CHAR500

Annual Filing Checklist

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

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

Checklist of Schedules and Attachments

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

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

Check the financial attachments you must submit with your CHAR500:

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

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

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

Calculate Your Fee

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

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

For EPTL and DUAL filers, calculate the EPTL fee:

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

Send Your Filing

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

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

Need Assistance?

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

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

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

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

NET WORTH for fee purposes is calculated on:

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

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Schedule 4b: Government Grants
www.CharitiesNYS.com

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If you checked the box in question 4b in Part 4, complete this schedule and list EACH government grant award by a domestic (federal, state or local) agency; interstate or intergovernmental agency (for example Port Authority of New York and New Jersey); and state or local authorities.

Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

Name of Organization:	NY Registration Number:
CHINESE-AMERICAN PLANNING COUNCIL, INC.	02-32-11

2. Government Grants

Name of Government Agency	Amount of Grant
1. NYC DEPT OF YOUTH AND COMMUNITY DEVELOPMENT	1. 6,721,459.
2. NYC ADMINISTRATION FOR CHILDREN'S SERVICES	2. 4,966,571.
3. NYC DEPARTMENT FOR THE AGING	3. 3,191,679.
4. NYS OFFICE OF CHILDREN AND FAMILY SERVICES	4. 2,056,390.
5. NYS OFFICE FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES	5. 1,219,727.
6. NYS DEPARTMENT OF HEALTH	6. 671,593.
7. NYS-THE STATE EDUCATION DEPARTMENT	7. 377,617.
8. NYC DEPT OF HEALTH & MENTAL HYGIENE	8. 253,287.
9. NYC DEPT OF EDUCATION	9. 245,373.
10. NYS DEPARTMENT OF HEALTH AIDS INSTITUTE	10. 209,592.
11. NYS OFFICE OF THE ATTORNEY GENERAL	11. 208,333.
12. NYS DEPARTMENT OF STATE	12. 172,990.
13. OFFICE OF CHILD SUPPORT SERVICES	13. 103,223.
14. NYS OFFICE FOR NEW AMERICANS	14. 4,254.
15.	15.
Total Government Grants:	Total: 20,402,088.

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 for instructions and the latest information.

OMB No. 1545-0047

2018Open to Public
Inspection**A** For the 2018 calendar year, or tax year beginning **JUL 1, 2018** and ending **JUN 30, 2019****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**CHINESE-AMERICAN PLANNING COUNCIL, INC.**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

150 ELIZABETH STREET

City or town, state or province, country, and ZIP or foreign postal code

NEW YORK, NY 10012**F** Name and address of principal officer: **WAYNE HO****SAME AS C ABOVE****D** Employer identification number**13-6202692****E** Telephone number
212-941-0920**G** Gross receipts \$ **32,484,242.****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.CPC-NYC.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1965** **M** State of legal domicile: **NY****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: CHINESE-AMERICAN PLANNING COUNCIL, INC.'S MISSION IS TO PROMOTE SOCIAL AND ECONOMIC
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3	Number of voting members of the governing body (Part VI, line 1a) 15
	4	Number of independent voting members of the governing body (Part VI, line 1b) 15
	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a) 1085
	6	Total number of volunteers (estimate if necessary) 27
Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12 0.
	7b	Net unrelated business taxable income from Form 990-T, line 38 0.
	8	Contributions and grants (Part VIII, line 1h) 24,134,698.
	9	Program service revenue (Part VIII, line 2g) 2,205,014.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 21,877.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 3,951,211.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 30,312,800.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0.
	14	Benefits paid to or for members (Part IX, column (A), line 4) 0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 20,111,256.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e) 0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 660,689.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 8,047,072.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 28,158,328.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12 2,154,472.
	20	Total assets (Part X, line 16) 22,831,941.
	21	Total liabilities (Part X, line 26) 5,568,154.
	22	Net assets or fund balances. Subtract line 21 from line 20 17,263,787.

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 Wayne Ho	Date 4/27/2020
	WAYNE HO, PRESIDENT & CEO	Type or print name and title
Paid	Print/Type preparer's name GARRETT M. HIGGINS	Preparer's signature GARRETT M. HIGGINS
Preparer	Firm's name PKF O'CONNOR DAVIES, LLP	Firm's EIN 27-1728945
Use Only	Firm's address 665 FIFTH AVENUE NEW YORK, NY 10022	Phone no. 212-286-2600

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

Form **8879-EO****IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-1878

For calendar year 2018, or fiscal year beginning JUL 1, 2018, and ending JUN 30, 2019**2018**Department of the Treasury
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.

▶ Go to www.irs.gov/Form8879EO for the latest information.

Name of exempt organization

Employer identification number

CHINESE-AMERICAN PLANNING COUNCIL, INC.**13-6202692**

Name and title of officer

WAYNE HO**PRESIDENT & CEO****Part I Type of Return and Return Information** (Whole Dollars Only)

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

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>32,375,716.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize **PKF O'CONNOR DAVIES, LLP**

ERO firm name

to enter my PIN **76300**Enter five numbers, but
do not enter all zeros

as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶

Date ▶

Part III Certification and Authentication

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

26242303218

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **PKF O'CONNOR DAVIES, LLP**Date ▶ **04/23/20****ERO Must Retain This Form - See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2018)

823051 10-26-18

31580423 756359 1360773.001

2018.05070 CHINESE-AMERICAN PLANNING 13607731

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

OMB No. 1545-1709

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

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

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

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

		Enter filer's identifying number
Type or print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization or other filer, see instructions. CHINESE-AMERICAN PLANNING COUNCIL, INC.	Employer identification number (EIN) or 13-6202692
	Number, street, and room or suite no. If a P.O. box, see instructions. 150 ELIZABETH STREET	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW YORK, NY 10012	

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

0	1
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Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

JONATHAN BRAKE

- The books are in the care of ► **150 ELIZABETH STREET - NEW YORK, NY 10012**

Telephone No. ► **212-941-0920**

Fax No. ► _____

- If the organization does not have an office or place of business in the United States, check this box ☐
• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until **MAY 15, 2020**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year _____ or► ☒ tax year beginning **JUL 1, 2018**, and ending **JUN 30, 2019**.

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

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

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

CPC'S MISSION IS TO PROMOTE SOCIAL AND ECONOMIC EMPOWERMENT OF CHINESE AMERICAN, IMMIGRANT AND LOW-INCOME COMMUNITIES.

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 \$ **8,547,534.** including grants of \$) (Revenue \$ **1,913,686.**)
CHILD CARE SERVICES / SCHOOL-AGE SERVICES -

CPC PROVIDES EARLY CHILDHOOD SERVICES WHICH INCLUDE A UNIVERSAL PRE-KINDERGARTEN PROGRAM FOR PRE-SCHOOLERS AS YOUNG AS 6 MONTHS OLD, AS WELL AS A FOOD SERVICES PROGRAM. CPC ALSO PROVIDES SCHOOL-AGE CHILD CARE WHICH OFFERS ACADEMIC ASSISTANCE AND ENRICHMENT ACTIVITIES.

4b (Code:) (Expenses \$ **6,193,726.** including grants of \$) (Revenue \$ **3,722,348.**)
COMMUNITY SERVICES -

CPC OFFERS A BROAD RANGE OF COMMUNITY SERVICES DESIGNED TO PROMOTE ECONOMIC SELF-SUFFICIENCY AND THE WELL-BEING OF INDIVIDUALS, CHILDREN AND FAMILIES, AND WHICH HELP THEM SUCCESSFULLY ACCESS SERVICES AND ADAPT TO THE AMERICAN WELFARE SYSTEM. CPC PROVIDES ASSISTANCE WITH BENEFIT ENTITLEMENT APPLICATIONS, IMMIGRATION-RELATED NEEDS, LEGAL SERVICES, SPECIAL NEEDS AND EARLY INTERVENTION SERVICES, SUPPORTIVE/REHABILITATIVE SERVICES FOR ASIAN CHILDREN UNDER 18 AND THEIR FAMILIES, HIV, AIDS SUPPORT, SENIOR EMPLOYMENT, CHILDCARE RESOURCES AND REFERRAL, HEALTH CARE CONSULTING, AS WELL AS TRAINING AND TECHNICAL ASSISTANCE FOR CHILD CARE PROVIDER.

4c (Code:) (Expenses \$ **5,438,130.** including grants of \$) (Revenue \$ **265,096.**)
SENIOR SERVICES -

CPC SERVES THOUSANDS OF ELDERLY MEMBERS THROUGH ITS THREE SENIOR CENTERS (MANHATTAN AND QUEENS) AND A SENIOR SERVICES PROGRAM IN BROOKLYN. MEMBERS MAY ENJOY CONGREGATE MEALS, MEALS-ON-WHEELS, A WIDE-RANGE OF SOCIAL AND RECREATIONAL ACTIVITIES, FIELD TRIPS, EXERCISE CLASSES, EDUCATIONAL AND ESL WORKSHOPS, HOUSING ASSISTANCE, CITIZENSHIP CLASSES, AND OTHER ACTIVITIES THAT FOSTER THEIR WELL-BEING.

4d Other program services (Describe in Schedule O.)

(Expenses \$ **4,930,633.** including grants of \$) (Revenue \$ **119,330.**)

4e Total program service expenses **25,110,023.**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4 X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	15
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

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

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 1085		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state?	13a		
Note. See the instructions for additional information the organization must report on Schedule O.			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15		X
If "Yes," see instructions and file Form 4720, Schedule N.			
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
If "Yes," complete Form 4720, Schedule O.			

Form 990 (2018)

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

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

☒

Section A. Governing Body and Management

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	15			
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 Enter the number of voting members included in line 1a, above, who are independent		15		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O			9	X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **►NY**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☒ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records **►**
JONATHAN BRAKE - 212-941-0920
150 ELIZABETH STREET, NEW YORK, NY 10012

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) VERONICA TSANG CHAIR	2.00 2.50	X		X				0.	0.	0.
(2) FLORA SI VICE CHAIR	1.00 6.00	X		X				0.	0.	0.
(3) GIGI LAM TREASURER	1.00 1.50	X		X				0.	0.	0.
(4) HOWARD CHIN SECRETARY	1.00 4.00	X		X				0.	0.	0.
(5) WILLIAM TAM SECRETARY THRU FEB 2019	2.00 7.00	X		X				0.	0.	0.
(6) LI YAN CHEN DIRECTOR	0.50	X						0.	0.	0.
(7) PUI CHI CHENG DIRECTOR	0.50	X						0.	0.	0.
(8) VANESSA CHIU DIRECTOR	0.50	X						0.	0.	0.
(9) JOSEPHINE HO DIRECTOR	0.50	X						0.	0.	0.
(10) VIRGINIA KEE DIRECTOR	0.50	X						0.	0.	0.
(11) JAY LAU DIRECTOR	0.50 2.00	X						0.	0.	0.
(12) MICHAEL LEE DIRECTOR	0.50	X						0.	0.	0.
(13) BRUCE LEDERMAN DIRECTOR THRU MARCH 2019	1.00	X						0.	0.	0.
(14) EDDIE MO DIRECTOR	0.50 3.50	X						0.	0.	0.
(15) TIMOTHY O'KEEFE DIRECTOR	0.50 4.00	X						0.	0.	0.
(16) JEFFREY OING DIRECTOR	0.50	X						0.	0.	0.
(17) WAYNE WONG DIRECTOR	0.50	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) WAYNE HO PRESIDENT & CEO	35.00 20.01			X				251,652.	0.	27,682.
(19) JONATHAN BRAKE CHIEF FINANCIAL OFFICER	35.00 15.01			X				145,590.	0.	22,682.
(20) ALAN J GERSON GENERAL COUNSEL	21.00 10.00			X				94,856.	0.	8,631.
(21) EDGAR AUGUSTO PEREIRA CHIEF PROGRAM OFFICER	35.00					X		117,564.	0.	22,682.
(22) LILLIAN ZHAO CONTROLLER	35.00					X		101,046.	0.	22,682.
1b Sub-total								710,708.	0.	104,359.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								710,708.	0.	104,359.

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 **4**

- 3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual **3** **X**
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual **4** **X**
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person **5** **X**

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
CHENG DU SPICY FOOD, 37-17 PRINCE STREET UNIT A, FLUSHING, NY 11354	FOOD CATERING	281,645.
REGINA CATERERS INC. 6409 11TH AVENUE, BROOKLYN, NY 11219	FOOD CATERING	278,910.

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 **2**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a	71,536.					
	b Membership dues	1b						
	c Fundraising events	1c	613,871.					
	d Related organizations	1d						
	e Government grants (contributions)	1e	20,402,088.					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	4,659,948.					
	g Noncash contributions included in lines 1a-1f: \$							
	h Total. Add lines 1a-1f				25,747,443.			
Program Service Revenue	2 a CHILD CARE SERVICES	Business Code 624410		741,859.	741,859.			
	b EARLY CHILDHOOD CENTER	624410		585,460.	585,460.			
	c ENRICHMENT SERVICE	624410		555,440.	555,440.			
	d SENIOR CENTER SERVICE	624100		265,096.	265,096.			
	e OTHER PROGRAM SERVICE	611710		119,330.	119,330.			
	f All other program service revenue	611710		30,927.	30,927.			
	g Total. Add lines 2a-2f				2,298,112.			
	3 Investment income (including dividends, interest, and other similar amounts)				33,048.		33,048.	
4 Income from investment of tax-exempt bond proceeds								
5 Royalties				3,722,348.	3,722,348.			
Other Revenue	6 a Gross rents	(i) Real	13,475.					
	b Less: rental expenses	(ii) Personal	0.					
	c Rental income or (loss)		13,475.					
	d Net rental income or (loss)							13,475.
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
	b Less: cost or other basis and sales expenses							
	c Gain or (loss)							
	d Net gain or (loss)							
	8 a Gross income from fundraising events (not including \$ 613,871. of contributions reported on line 1c). See Part IV, line 18	a	75,630.					
	b Less: direct expenses	b	108,526.					
	c Net income or (loss) from fundraising events							-32,896.
	9 a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b						
	c Net income or (loss) from gaming activities							
	10 a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b						
	c Net income or (loss) from sales of inventory							
	Miscellaneous Revenue			Business Code				
	11 a MGMT FEE FROM AFFILIATES	900099		524,000.			524,000.	
	b OTHER INCOME	900099		70,186.			70,186.	
c								
d All other revenue								
e Total. Add lines 11a-11d				594,186.				
12 Total revenue. See instructions				32,375,716.	6,020,460.	0.	607,813.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	563,336.	474,995.	74,772.	13,569.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	17,494,559.	14,751,102.	2,322,070.	421,387.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	2,915,796.	2,514,791.	298,628.	102,377.
10 Payroll taxes	1,633,555.	1,362,599.	232,618.	38,338.
11 Fees for services (non-employees):				
a Management	12,500.		12,500.	
b Legal	111,492.		111,492.	
c Accounting	106,263.		106,263.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	820,384.	574,305.	210,505.	35,574.
12 Advertising and promotion	142,930.	95,955.	46,625.	350.
13 Office expenses	395,236.	289,503.	97,010.	8,723.
14 Information technology	47,722.	10,221.	15,497.	22,004.
15 Royalties				
16 Occupancy	3,060,774.	2,474,343.	584,071.	2,360.
17 Travel	197,326.	178,927.	17,899.	500.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	140,795.	65,532.	68,644.	6,619.
20 Interest	200,468.		200,468.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	43,612.	3,284.	40,328.	
23 Insurance	414,968.	6,707.	408,261.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a UBI TAX PAYMENT	44,900.		44,900.	
b FOOD & FOOD SUPPLIES	1,437,587.	1,437,587.		
c PROGRAM SUPPLIES	493,570.	493,570.		
d BUILDING REPAIR & MAINT	304,735.	248,243.	56,492.	
e All other expenses	198,484.	128,359.	61,237.	8,888.
25 Total functional expenses. Add lines 1 through 24e	30,780,992.	25,110,023.	5,010,280.	660,689.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,747,703.	1	3,418,477.
	2 Savings and temporary cash investments	532,978.	2	1,186,319.
	3 Pledges and grants receivable, net	3,760,759.	3	4,290,080.
	4 Accounts receivable, net	591,844.	4	771,731.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	510,000.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	119,353.	9	67,727.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 608,028.		
	b Less: accumulated depreciation	10b 487,645.		
	11 Investments - publicly traded securities	123,718.	10c	120,383.
	12 Investments - other securities. See Part IV, line 11	641,083.	11	0.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	15,314,503.	14	
16 Total assets. Add lines 1 through 15 (must equal line 34)	22,831,941.	15	13,702,116.	
17 Accounts payable and accrued expenses	1,317,193.	16	24,066,833.	
18 Grants payable		17	1,783,472.	
19 Deferred revenue	392,355.	18		
20 Tax-exempt bond liabilities		19	24,561.	
21 Escrow or custodial account liability. Complete Part IV of Schedule D		20		
22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		21		
23 Secured mortgages and notes payable to unrelated third parties	3,000,000.	22		
24 Unsecured notes and loans payable to unrelated third parties		23	2,500,000.	
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	858,606.	24		
26 Total liabilities. Add lines 17 through 25	5,568,154.	25	898,616.	
27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		26	5,206,649.	
28 Unrestricted net assets	13,107,332.			
29 Temporarily restricted net assets	3,716,032.	27	14,663,436.	
30 Permanently restricted net assets	440,423.	28	3,756,325.	
31 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.		29	440,423.	
32 Capital stock or trust principal, or current funds				
33 Paid-in or capital surplus, or land, building, or equipment fund		30		
34 Retained earnings, endowment, accumulated income, or other funds		31		
35 Total net assets or fund balances	17,263,787.	32		
36 Total liabilities and net assets/fund balances	22,831,941.	33	18,860,184.	
		34	24,066,833.	

Form 990 (2018)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	32,375,716.
2	Total expenses (must equal Part IX, column (A), line 25)	2	30,780,992.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,594,724.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	17,263,787.
5	Net unrealized gains (losses) on investments	5	1,673.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	18,860,184.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c 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? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	3a	X
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 _____	3b	X

Form 990 (2018)

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2059290.	3402976.	4368262.	24134698.	25747443.	59712669.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	2059290.	3402976.	4368262.	24134698.	25747443.	59712669.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						59712669.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	2059290.	3402976.	4368262.	24134698.	25747443.	59712669.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	17,740.	32,172.	23,667.	62,232.	46,523.	182,334.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	1659296.	366,697.	860,192.	666,856.	594,186.	4147227.
11 Total support. Add lines 7 through 10						64042230.
12 Gross receipts from related activities, etc. (see instructions)					12	73,451,544.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						► <input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	93.24 %
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	90.64 %
16a 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input checked="" type="checkbox"/>
b 33 1/3% support test - 2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
b 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		► <input type="checkbox"/>

Schedule A (Form 990 or 990-EZ) 2018

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐ ►

b 33 1/3% support tests - 2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐ ►

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2018

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

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

Schedule A (Form 990 or 990-EZ) 2018

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.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:**MGMT FEES FOR AFFILIATES**

2014 AMOUNT: \$ 1,620,750.

2015 AMOUNT: \$ 152,000.

2016 AMOUNT: \$ 294,000.

2017 AMOUNT: \$ 644,000.

2018 AMOUNT: \$ 524,000.

OTHER REVENUE

2014 AMOUNT: \$ 38,546.

2015 AMOUNT: \$ 214,697.

2016 AMOUNT: \$ 566,192.

2017 AMOUNT: \$ 22,856.

2018 AMOUNT: \$ 70,186.

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Name of the organization

CHINESE-AMERICAN PLANNING COUNCIL, INC.

Employer identification number

13-6202692

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization	Employer identification number
CHINESE-AMERICAN PLANNING COUNCIL, INC.	13-6202692

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	NYC DEPT OF YOUTH AND COMMUNITY DEVELOPMENT 2 LAFAYETTE ST NEW YORK, NY 10007	\$ 6,721,459.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	NYC ADMINISTRATION FOR CHILDREN'S SERVICES 66 JOHN ST # 400 NEW YORK, NY 10038	\$ 4,966,571.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	NYC DEPARTMENT FOR THE AGING 2 LAFAYETTE ST NEW YORK, NY 10007	\$ 3,191,679.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	NYS OFFICE OF CHILDREN AND FAMILY SERVICES 163 W 125TH ST #209 NEW YORK, NY 10027	\$ 2,056,390.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	SENIOR SERVICE AMERICA, INC. 8403 COLESVILLE RD # 200 SILVER SPRING, MD 20910	\$ 1,819,259.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	NYS OFFICE FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES 100 GOLD ST NEW YORK, NY 10038	\$ 1,219,727.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
CHINESE-AMERICAN PLANNING COUNCIL, INC.	13-6202692

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	UNITED FEDERATION OF TEACHERS 52 BROADWAY NEW YORK, NY 12204	\$ 694,247.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	NYS DEPARTMENT OF HEALTH 90 CHURCH ST NEW YORK, NY 10007	\$ 671,593.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

CHINESE-AMERICAN PLANNING COUNCIL, INC.

13-6202692

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization

Employer identification number

CHINESE-AMERICAN PLANNING COUNCIL, INC.**13-6202692****Part III**

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ► \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

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 for instructions and the latest information.**

OMB No. 1545-0047

2018

**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 organization

CHINESE-AMERICAN PLANNING COUNCIL, INC.

Employer identification number

13-6202692

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures ▶ \$

3 Volunteer hours for political campaign activities ▶

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

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

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

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

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

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

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

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

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

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

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

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

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

Schedule C (Form 990 or 990-EZ) 2018

LHA

832041 11-08-18

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (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.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2018

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

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ...	X		
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			0.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

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

PART II-B, LINE 1, LOBBYING ACTIVITIES:

CHINESE-AMERICAN PLANNING COUNCIL'S EMPLOYEES LOBBY ON BEHALF OF

CHINESE-AMERICAN PLANNING COUNCIL ON VARIOUS STATE AND CITY GOVERNMENT

AGENCIES REGARDING EDUCATION, HEALTH, TRANSPORTATION AND CITY/STATE

BUDGET ADVOCACY.

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

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

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

OMB No. 1545-0047

2018**Open to Public Inspection****Name of the organization**

CHINESE-AMERICAN PLANNING COUNCIL, INC.

Employer identification number

13-6202692

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

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

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

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

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

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

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

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

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

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

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

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

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

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

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

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

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

Schedule D (Form 990) 2018

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

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

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

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	4,156,455.	686,758.	688,322.	671,000.	668,992.
b Contributions	178,340.	3,764,499.			
c Net investment earnings, gains, and losses	14,305.	12,535.	386.	17,322.	2,008.
d Grants or scholarships					
e Other expenditures for facilities and programs	152,352.	307,337.			
f Administrative expenses					
g End of year balance	4,196,748.	4,156,455.	686,758.	688,322.	671,000.

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

a Board designated or quasi-endowment ☐ .00 %

b Permanent endowment ☐ 10.49 %

c Temporarily restricted endowment ☐ 89.51 %

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:

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		230,415.	217,800.	12,615.
d Equipment		292,144.	188,969.	103,175.
e Other		85,469.	80,876.	4,593.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				120,383.

Schedule D (Form 990) 2018

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) DUE FROM AFFILIATES	9,651,270.
(2) CUSTODIAL ACCOUNTS	3,840,939.
(3) SECURITY DEPOSIT	209,907.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	13,702,116.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) OTHER LIABILITIES	257,934.	
(3) DUE TO FUNDING SOURCES	25,000.	
(4) QUASI ENDOWMENT	237,202.	
(5) IRA ACCOUNT	378,480.	
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	898,616.	

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 ☒

Schedule D (Form 990) 2018

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	225,298,272.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	1,673.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	192,920,883.
e	Add lines 2a through 2d	2e	192,922,556.
3	Subtract line 2e from line 1	3	32,375,716.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	32,375,716.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	218,308,320.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	187,527,328.
e	Add lines 2a through 2d	2e	187,527,328.
3	Subtract line 2e from line 1	3	30,780,992.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	30,780,992.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4:

CPC'S ENDOWMENT IS INTENDED TO FUND THE ORGANIZATION'S PROGRAM SERVICE ACTIVITIES AND TO SECURE FUTURE GROWTH.

INSTEAD OF ADJUSTING THE BEGINNING OF YEAR ENDOWMENT NET ASSETS FOR 2017 OF \$3,547,171 TO REFLECT THE AMOUNT REPORTED ON THE AUDITED FINANCIAL STATEMENTS, THIS CHANGE IS REFLECTED IN CONTRIBUTIONS FOR 2017.

PART X, LINE 2:

THE COMPANY RECOGNIZES THE EFFECT OF TAX POSITIONS ONLY WHEN THEY ARE MORE LIKELY THAN NOT TO BE SUSTAINED. MANAGEMENT HAS DETERMINED THAT THE COMPANY HAD NO UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE FINANCIAL

Part XIII Supplemental Information (continued)

STATEMENT RECOGNITION OR DISCLOSURE. THE COMPANY IS NO LONGER SUBJECT TO EXAMINATIONS BY TAXING JURISDICTIONS FOR PERIODS PRIOR TO JUNE 30, 2016.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

RELATED PARTIES REVENUE INCLUDED PER AUDIT - CPC-HAP	194,862,780.
RELATED PARTIES REVENUE INCLUDED PER AUDIT - NSLDC	1,239,642.
RELATED PARTIES REVENUE INCLUDED PER AUDIT - CPC-HDFC	2,444,131.
RELATED PARTIES REVENUE INCLUDED PER AUDIT - CTCI	1,164,134.
ELIMINATING/CONSOLIDATING ENTRIES PER AUDIT	-6,789,804.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	192,920,883.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RELATED PARTIES EXPENSES INCLUDED PER AUDIT - CPC-HAP	189,276,695.
RELATED PARTIES EXPENSES INCLUDED PER AUDIT - NSLDC	1,691,946.
RELATED PARTIES EXPENSES INCLUDED PER AUDIT - CPC-HDFC	2,464,629.
RELATED PARTIES EXPENSES INCLUDED PER AUDIT - CTCI	883,862.
ELIMINATING/CONSOLIDATING ENTRIES PER AUDIT	-6,789,804.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	187,527,328.

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

		(a) Event #1 CPC FUNDRAISING	(b) Event #2 BROOKLYN DINNER	(c) Other events 5	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	486,893.	49,130.	153,478.	689,501.
	2 Less: Contributions	448,623.	26,770.	138,478.	613,871.
	3 Gross income (line 1 minus line 2)	38,270.	22,360.	15,000.	75,630.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes		1,088.		1,088.
	6 Rent/facility costs				
	7 Food and beverages	42,760.	22,255.	15,000.	80,015.
	8 Entertainment				
	9 Other direct expenses	17,677.	4,881.	4,865.	27,423.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				108,526.
	11 Net income summary. Subtract line 10 from line 3, column (d)				-32,896.

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► _____

Address ► _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____

c If "Yes," enter name and address of the third party:

Name ► _____

Address ► _____

16 Gaming manager information:

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

☐ Director/officer
☐ Employee
☐ Independent contractor
17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

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

[illegible]

**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 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

CHINESE-AMERICAN PLANNING COUNCIL, INC.

Employer identification number

13-6202692

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
<input type="checkbox"/> First-class or charter travel		
<input type="checkbox"/> Travel for companions		
<input type="checkbox"/> Tax indemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
<input checked="" type="checkbox"/> Compensation committee		
<input type="checkbox"/> Independent compensation consultant		
<input checked="" type="checkbox"/> Form 990 of other organizations		
<input type="checkbox"/> Written employment contract		
<input type="checkbox"/> Compensation survey or study		
<input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	4a	X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	5a	X
b Any related organization?	5b	X
If "Yes" on line 5a or 5b, describe in Part III.		
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?	6a	X
b Any related organization?	6b	X
If "Yes" on line 6a or 6b, describe in Part III.		
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7	X
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) 2018

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.

[illegible]

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.

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

CHINESE-AMERICAN PLANNING COUNCIL, INC.

Employer identification number

13-6202692

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

EMPOWERMENT OF CHINESE AMERICAN, IMMIGRANT AND LOW-INCOME COMMUNITIES.

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

YOUTH SERVICE - YOUTH SERVICE INCLUDES THE LOWER EAST SIDE YOUTH

OPPORTUNITY HUB AND SUMMER YOUTH EMPLOYMENT PROGRAM (SYEP).

THE LOWER EAST SIDE YOUTH OPPORTUNITY HUB PROGRAM EXCLUSIVELY FOR 13 TO

24 YEAR OLDS WHO LIVE, WORK OR ATTEND SCHOOL ON THE LOWER EAST SIDE.

THE LOWER EAST SIDE YOUTH OPPORTUNITY HUB IS ALL ABOUT SUCCESS, SUPPORT

AND COMMUNITY AND OFFERS THE FOLLOWING SERVICES TO YOUNG PEOPLE:

HELP FINDING A JOB

HELP RETURNING TO SCHOOL, GETTING A GED OR GETTING INTO COLLEGE

MENTAL HEALTH SUPPORT

BASKETBALL, SOCCER, BASEBALL AND MORE

FUN TRIPS AND COMMUNITY EVENTS

FINANCIAL PLANNING AND ACCESS TO RESOURCES

SUMMER YOUTH EMPLOYMENT PROGRAM (SYEP) IS A 6 WEEK LONG SUMMER

INTERNSHIP PROGRAM WHERE NYC YOUTH AGES 14-24 (14-21 THIS UPCOMING

YEAR) GAIN REAL WORLD WORK EXPERIENCE AND NECESSARY SKILL SETS FROM A

JOB SECTOR. THIS PROGRAM IS A LOTTERY-BASED OPPORTUNITY ADMINISTERED BY

THE DEPARTMENT OF YOUTH AND COMMUNITY DEVELOPMENT. ALL INTERESTED

APPLICANTS SHOULD APPLY. WORK LEARN AND GROW (WLG) IS THE CONTINUATION

OF SYEP, STUDENTS WILL BE WORKING WHEN SCHOOL IS IN SESSION.

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

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

Name of the organization

CHINESE-AMERICAN PLANNING COUNCIL, INC.

Employer identification number

13-6202692

THE PROGRAM SUPPORTS COMMUNITY MEMBERS, YOUTH, AND YOUNG ADULTS, IN DEVELOPING THE EXPERIENCE AND SKILLS NECESSARY FOR A SMOOTH TRANSITION INTO WORK AND EXPOSES THEM TO DIFFERENT CAREER FIELDS.

EXPENSES \$ 4,596,490. INCLUDING GRANTS OF \$ 0. REVENUE \$ 119,330.

WORKFORCE SERVICES - THE CPC WORKFORCE DEVELOPMENT DIVISION PROVIDES ACCESS TO TRAINING AND JOB OPPORTUNITIES TO INDIVIDUALS EAGER TO ENTER THE WORKFORCE. WE MATCH YOUR SKILLS WITH THE RIGHT OPPORTUNITIES.

EXPENSES \$ 334,143. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

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

THE FORM 990 IS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM IN CONJUNCTION WITH THE ORGANIZATION'S ACCOUNTING DEPARTMENT AND THEN REVIEWED BY THE CPC BOARD'S AUDIT COMMITTEE. THE FINAL COPY OF THE FORM 990 IS PROVIDED TO EACH MEMBER OF THE GOVERNING BODY BY HARD COPY AND ELECTRONICALLY PRIOR TO FILING. THE ORGANIZATION REQUESTS THAT EVERY DIRECTOR REVIEW THE FORM 990 FOR ACCURACY AND COMPLETENESS PRIOR TO FILING.

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

CPC CURRENTLY HAS IN PLACE A CONFLICT OF INTEREST POLICY WHICH IS MONITORED AND ENFORCED ANNUALLY. THE WRITTEN CONFLICT OF INTEREST POLICY APPLIES TO ALL BOARD DIRECTORS, OFFICERS, AND KEY EMPLOYEES (IF ANY) OF CPC. ALL BOARD OF DIRECTOR, OFFICERS, AND KEY EMPLOYEES ARE REQUIRED TO DISCLOSE ANY POSSIBLE POTENTIAL CONFLICT OF INTEREST. ALL BOARD OF DIRECTORS, OFFICERS, AND KEY EMPLOYEES ARE ALSO REQUIRED TO ANNUALLY SIGN AND SUBMIT THE COMPLETED FORMS TO BE REVIEWED BY THE AUDIT COMMITTEE CHAIR. INTERESTED PERSONS MAY ALSO DISCLOSE ANY POTENTIAL CONFLICTS DURING A BOARD OR

Name of the organization

CHINESE-AMERICAN PLANNING COUNCIL, INC.

Employer identification number

13-6202692

COMMITTEE MEETING. ANY REPORTED CONFLICTS ARE ADDRESSED BY THE UNINTERESTED BOARD OF DIRECTORS. THE UNINTERESTED BOARD OF DIRECTORS IDENTIFY, CONSIDER AND ADDRESS THE POTENTIAL CONFLICT OF INTEREST, AND ULTIMATELY VOTE TO DETERMINE WHETHER THE TRANSACTION OR ARRANGEMENT IS IN THE ORGANIZATION'S BEST INTEREST. THE INTERESTED PERSON WOULD BE EXCUSED FROM PARTICIPATING IN THE REVIEW/VOTE OF THAT PARTICULAR CONFLICT. THE MINUTES OF THE MEETING OF THE BOARD SHALL REFLECT THAT THE CONFLICT OF INTEREST WAS DISCLOSED AND THAT THE INTERESTED PERSON WAS NOT PRESENT DURING THE FINAL DISCUSSION OR VOTE AND DID NOT VOTE.

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

THE EXECUTIVE COMMITTEE OF THE BOARD REVIEWS AND APPROVES THE PRESIDENT/CEO'S COMPENSATION ON AN ANNUAL BASIS. AS PART OF THE COMPENSATION PROCESS, THE EXECUTIVE COMMITTEE USES COMPARABILITY DATA SUCH AS SALARY SURVEYS WITH SIMILARLY SIZED NON-PROFITS AND FORM 990S OF SIMILAR ORGANIZATIONS TO DETERMINE THE COMPENSATION OF THE EXECUTIVE DIRECTOR.

THIS PROCESS WAS LAST UNDERTAKEN IN 2019. CONTEMPORANEOUS SUBSTANTIATION OF THESE DELIBERATIONS AND DECISIONS ARE ACCOMPLISHED THROUGH MINUTES OF THE COMMITTEE'S MEETINGS.

COMPENSATION FOR OTHER OFFICERS ARE REVIEWED ANNUALLY USING A STANDARD FORM AND PROCEDURE DESIGNED AND MONITORED BY THE HUMAN RESOURCES DEPARTMENT.

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

CHINESE-AMERICAN PLANNING COUNCIL (CPC) MAKES ITS FORM 990 AVAILABLE FOR PUBLIC INSPECTION AS REQUIRED UNDER SECTION 6104 OF THE INTERNAL REVENUE CODE. THE RETURN IS POSTED ON CPC'S WEBSITE AND ON GUIDESTAR.ORG. IN

Name of the organization

CHINESE-AMERICAN PLANNING COUNCIL, INC.

Employer identification number

13-6202692

ADDITION, FORMS 990 AND 1023 AS WELL AS THE FINANCIAL STATEMENTS AND
CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON WRITTEN REQUEST AT 150
ELIZABETH STREET, NEW YORK, NY 10012, OR BY CALLING THE ORGANIZATION
DIRECTLY AT (212) 941-0920.

FORM 990, PART XII, LINE 2C:

THE ORGANIZATION HAS NOT CHANGED EITHER ITS OVERSIGHT PROCESS OR
SELECTION PROCESS DURING THE TAX YEAR.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

► Attach to Form 990.

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

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

CHINESE-AMERICAN PLANNING COUNCIL, INC.

Employer identification number

13-6202692

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
CPC ONE, LLC 150 ELIZABETH STREET NEW YORK, NY 10012	OWN AND OPERATE A FACILITY FOR CENTRAL OPERATIONS	NEW YORK	0.	0.	CHINESE-AMERICAN PLANNING COUNCIL, INC.

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
CPC HAP HOLDINGS, INC. (PENDING EXEMPTION) - 82-1904931, 150 ELIZABETH STREET, NEW YORK, NY 10012	HOLDING COMPANY	NEW YORK	501(C)(3)	LINE 12A, I	CHINESE-AMERICAN PLANNING COUNCIL, INC.	X	
CPC TENANT AND BUILDING SERVICES, INC. (PENDING EXEMPTION) - 83-0994791, 150 ELIZABETH STREET, NEW YORK, NY 10012	TENANT AND BUILDING SERVICES	NEW YORK	501(C)(3)	LINE 12A, I	CHINESE-AMERICAN PLANNING COUNCIL, INC.	X	
CHINESE-AMERICAN PLANNING COUNCIL HOME ATTENDANT PROGRAM, INC. - 13-3203211, ONE YORK STREET, NEW YORK, NY 10013	HOME CARE SERVICE	NEW YORK	501(C)(3)	LINE 10	CPC HAP HOLDINGS, INC.	X	
CPC TRIBECA CENTER, INC. - 26-2222798 ONE YORK STREET NEW YORK, NY 10013	MANAGE FACILITIES FOR DAY CARE CENTER AND HOME ATTENDANT PROGRAM	NEW YORK	501(C)(3)	LINE 10	CPC TENANT AND BUILDING SERVICES, INC.	X	

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

Schedule R (Form 990) 2018

Part II Continuation of Identification of Related Tax-Exempt Organizations

[illegible]

Part III

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.

832162 10-02-18

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a X	
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d X	
e Loans or loan guarantees by related organization(s)	1e X	
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k X	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l X	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n X	
o Sharing of paid employees with related organization(s)	1o X	
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q X	
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
CHINESE-AMERICAN PLANNING COUNCIL HOME (1) ATTENDANT PROGRAM, INC.	A	3,722,348.	COST
(2) 16 DUTCH HOUSING DEVELOPMENT CORP. CHINESE-AMERICAN PLANNING COUNCIL HOME	D	510,000.	COST
(3) ATTENDANT PROGRAM, INC.	L	500,000.	COST
(4) 16 DUTCH HOUSING DEVELOPMENT CORP.	Q	221,080.	COST
(5)			
(6)			

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

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

[illegible]

Provide additional information for responses to questions on Schedule R. See instructions.

**Chinese-American Planning Council, Inc. and
Affiliates**

Consolidated Financial Statements

June 30, 2019 and 2018

Independent Auditors' Report

Board of Directors Chinese-American Planning Council, Inc. and Affiliates

We have audited the accompanying consolidated financial statements of Chinese-American Planning Council, Inc. and Affiliates, which comprise the consolidated statements of financial position as of June 30, 2019 and 2018, and the related consolidated statements of operations and change in net assets, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Chinese-American Planning Council, Inc. and Affiliates as of June 30, 2019 and 2018, and the consolidated changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Emphasis-of-Matter

As of June 30, 2019 and 2018, the allowance for doubtful accounts is included in Due to HRA on the consolidated statements of financial position. The methodology describing this treatment is discussed in Note 2. Our opinion is not modified with respect to this matter.

Adoption of New Accounting Guidance

As discussed in Note 2 of the consolidated financial statements, during the year ended June 30, 2019, Chinese-American Planning Council, Inc. and Affiliates adopted new accounting guidance resulting in a change in the manner in which they present net assets and report certain aspects of their consolidated financial statements. Our opinion is not modified with respect to this matter.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplementary information on pages 31 to 34 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

PKF O'Connor Davies, LLP

November 25, 2019

Chinese-American Planning Council, Inc. and Affiliates

Consolidated Statements of Financial Position

	June 30	
	2019	2018
ASSETS		
Current Assets		
Cash and cash equivalents - Note 3	\$ 37,048,143	\$ 32,743,665
Grants and contracts receivable - Note 5	22,744,344	13,933,523
Accounts receivable, net - Note 6	10,870,663	7,962,716
Other receivables	1,380,215	910,469
Prepaid expenses and deposits - Note 7	531,587	670,995
Investments - Note 8	1,175,672	1,150,112
Tenants' security deposits	41,570	40,954
Custodial funds - Note 9	3,840,939	3,854,577
Total Current Assets	<u>77,633,133</u>	<u>61,267,011</u>
Non-Current Assets		
Restricted cash and cash equivalents - Note 4	12,431,778	12,015,216
Other security deposits	4,320	-
Note receivable	473,000	21,919,256
Restricted deposits	762,032	676,948
Property and equipment, net - Note 10	31,233,113	32,067,816
Total Non-Current Assets	<u>44,904,243</u>	<u>66,679,236</u>
	<u>\$ 122,537,376</u>	<u>\$ 127,946,247</u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable and accrued expenses - Note 11	\$ 28,968,247	\$ 18,771,581
Refundable advances	25,000	392,510
Deferred revenue	25,585	-
Other current liabilities	1,421,503	1,313,549
Lines of credit - Note 13	2,500,000	3,000,000
Due to funding sources - Note 14	-	39,546
Tenants' security deposits payable	41,570	40,954
Mortgages payable - current portion - Note 15	3,942,479	4,035,558
Total Current Liabilities	<u>36,924,384</u>	<u>27,593,698</u>
Non-Current Liabilities		
Due to New York City Human Resources		
Administration ("HRA") - Note 14	18,271,563	18,261,390
Mortgages payable, non-current, net - Note 15	17,295,044	17,578,297
Reserve for disallowance - Note 16	7,687,398	7,687,398
Total Non-Current Liabilities	<u>43,254,005</u>	<u>43,527,085</u>
Total Liabilities	<u>80,178,389</u>	<u>71,120,783</u>
Net Assets		
Without donor restrictions	38,162,239	52,669,009
With donor restrictions	4,196,748	4,156,455
Total Net Assets	<u>42,358,987</u>	<u>56,825,464</u>
	<u>\$ 122,537,376</u>	<u>\$ 127,946,247</u>

See notes to the consolidated financial statements

Chinese-American Planning Council, Inc. and Affiliates

Consolidated Statements of Operations and Change in Net Assets

	For the Year Ended June 30,			2018		
	2019			2018		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE						
Government grants and contracts	\$ 216,747,557	\$ -	\$ 216,747,557	\$ 182,470,735	\$ -	\$ 182,470,735
Contributions and private grants	2,364,538	103,071	2,467,609	2,613,706	91,431	2,705,137
Rental revenue	1,716,017	-	1,716,017	2,436,082	-	2,436,082
Contracted sources	2,416,991	33,615	2,450,606	1,929,364	-	1,929,364
Special events, net of \$109,655 and \$95,910 of costs of direct benefit to donors	549,359	40,875	590,234	437,992	-	437,992
Interest and dividend income	200,035	14,305	214,340	155,404	12,535	167,939
Net unrealized and realized gain	1,673	-	1,673	-	-	-
Other public support	1,109,457	779	1,110,236	3,359,835	124,333	3,484,168
Net assets released from restrictions	152,352	(152,352)	-	307,337	(307,337)	-
Total Revenue	225,257,979	40,293	225,298,272	193,710,455	(79,038)	193,631,417
EXPENSES						
Program Services						
Home attendant program	177,801,314	-	177,801,314	144,744,427	-	144,744,427
Community services	6,086,724	-	6,086,724	5,892,475	-	5,892,475
Senior citizens' services	4,903,370	-	4,903,370	4,931,239	-	4,931,239
Housing and economic development	4,827,271	-	4,827,271	5,280,713	-	5,280,713
Early childcare services	4,825,128	-	4,825,128	4,349,490	-	4,349,490
Youth services	4,456,729	-	4,456,729	4,160,014	-	4,160,014
School-age services	3,292,830	-	3,292,830	3,083,154	-	3,083,154
Workforce services	333,388	-	333,388	491,470	-	491,470
Total Program Services	206,526,754	-	206,526,754	172,932,982	-	172,932,982
Supporting Services						
Management and general	11,120,877	-	11,120,877	15,309,257	-	15,309,257
Fundraising	660,689	-	660,689	367,837	-	367,837
Total Supporting Services	11,781,566	-	11,781,566	15,677,094	-	15,677,094
Total Expenses	218,308,320	-	218,308,320	188,610,076	-	188,610,076
Change in Net Assets Before Impairment of Note Receivable and HRA Adjustments	6,949,659	40,293	6,989,952	5,100,379	(79,038)	5,021,341
Impairment of note receivable - Note 21	(21,446,256)	-	(21,446,256)	-	-	-
Refund due to HRA	(10,173)	-	(10,173)	-	-	-
Equity surplus due to HRA	-	-	-	1,363	-	1,363
Change in Net Assets	(14,506,770)	40,293	(14,466,477)	5,101,742	(79,038)	5,022,704
NET ASSETS						
Beginning of year, as restated - Note 19	52,669,009	4,156,455	56,825,464	47,567,267	4,235,493	51,802,760
End of year	\$ 38,162,239	\$ 4,196,748	\$ 42,358,987	\$ 52,669,009	\$ 4,156,455	\$ 56,825,464

See notes to the consolidated financial statements

Chinese-American Planning Council, Inc. and Affiliates

Consolidated Statement of Functional Expenses For the Year Ended June 30, 2019

	Program Services						Supporting Services					
	Home Attendant Program	Community Services	Senior Citizens' Services	Housing and Economic Development	Early Childcare Services	Youth Services	School-Age Services	Workforce Services	Total	Management and General	Fundraising	Total
PERSONNEL COSTS												
Salaries	\$ 134,364,152	\$ 3,562,163	\$ 2,983,765	\$ 376,719	\$ 3,030,652	\$ 2,812,404	\$ 2,567,299	\$ 225,643	\$ 149,922,797	\$ 6,216,762	\$ 433,694	\$ 6,650,456
Fringe benefits	29,728,062	867,000	414,785	15,193	555,948	475,060	185,261	60,908	32,302,217	1,204,814	103,639	1,308,453
Payroll taxes	11,738,574	317,107	265,459	50,560	277,037	251,367	232,092	19,537	13,151,733	575,971	38,338	614,309
Total Personnel Costs	175,830,788	4,746,270	3,664,009	442,472	3,863,637	3,538,831	2,984,652	306,088	195,376,747	7,997,547	575,671	8,573,218
PROGRAM ACTIVITIES												
Food and food related supplies	-	61,007	907,295	7,612	366,719	69,039	32,957	570	1,445,199	-	-	1,445,199
Other program supplies	-	132,934	33,972	19,255	76,049	160,999	82,933	6,683	512,825	-	-	512,825
Physical/medical exams	549,050	-	-	-	-	-	-	-	549,050	-	-	549,050
Client contractual and other services	37,827	181,371	40,259	-	70,505	114,317	117,233	10,424	571,936	-	-	571,936
Participant expenses	-	-	-	-	-	9,224	-	-	9,224	-	-	9,224
Total Program Activities	586,877	375,312	981,526	26,867	513,273	353,579	233,123	17,677	3,088,234	-	-	3,088,234
PROFESSIONAL SERVICES												
Audit fees	-	-	-	23,800	-	-	-	-	23,800	106,263	-	106,263
Legal fees	-	-	-	17,509	-	-	-	-	17,509	111,492	-	111,492
Consultant fees	413,015	250	-	264,989	-	-	-	-	678,254	81,778	35,574	795,606
Management fees	-	-	-	-	-	-	-	-	-	201,666	-	201,666
Payroll/client billing preparation	650,991	-	-	18,000	21,208	-	18,738	-	708,937	356,041	-	1,064,978
Total Professional Services	1,064,006	250	-	324,298	21,208	-	18,738	-	1,428,500	857,240	35,574	892,814
OCCUPANCY COSTS												
Rent and real estate taxes	-	584,358	42,625	-	282,596	329,880	1,744	-	1,241,203	342,863	2,360	345,223
Utilities	-	34,992	1,563	518,785	36,644	24,395	367	-	616,746	16,508	-	16,508
Building maintenance and repairs	7,715	52,371	89,027	542,673	18,733	9,250	2,189	-	721,958	150,699	-	150,699
Property tax	-	-	-	432,436	-	-	-	-	432,436	113,721	-	113,721
Total Occupancy Costs	7,715	671,721	133,215	1,493,894	337,973	363,525	4,300	-	3,012,343	623,791	2,360	626,151
OTHER EXPENSES												
Supplies	54,023	17,806	48,577	33,993	34,016	441	-	-	188,856	24,387	-	213,243
Telephone	-	50,330	21,126	14,572	17,475	21,263	12,152	7,450	144,368	35,693	-	180,061
Internet maintenance	-	600	-	-	-	-	-	-	600	13,139	21,288	35,027
Insurance	-	-	-	137,427	-	-	6,707	-	144,134	939,257	-	1,083,391
Transportation/travel related	7,879	17,255	26,585	135	2,347	122,968	9,746	26	186,941	48,763	500	236,204
Equipment purchase/rental	52,053	51,471	5,990	1,239	11,797	33,551	9,500	2,038	167,639	30,766	8,513	206,918
Printing/postage/subscriptions	90,779	34,992	6,122	2,601	120	11,828	896	109	147,447	30,004	8,723	39,279
Promotion/public relations/advertising	73,555	70,621	15,491	-	800	9,043	-	-	169,510	50,497	350	186,174
Contribution/donation	-	-	-	-	-	-	-	-	500	500	-	500
Staff training/conferences	-	29,106	729	181	20,979	1,700	13,016	-	65,711	66,644	6,619	140,974
Memberships	15,332	4,800	-	-	-	-	-	-	20,132	10,285	-	30,417
Interest and loan fees	-	-	-	968,137	-	-	-	-	968,137	204,740	-	1,172,877
Interest - debt issuance costs	-	-	-	45,774	-	-	-	-	45,774	-	-	-
Depreciation and amortization	-	1,781	-	1,307,864	1,503	-	-	-	1,311,148	40,328	-	1,351,476
Bad debt expense	-	-	-	-	-	-	-	-	-	18,581	-	18,581
Miscellaneous	18,307	14,409	-	27,817	-	-	-	-	60,533	126,715	1,091	188,339
Total Other Expenses	311,928	293,171	124,620	2,539,740	89,037	200,794	52,017	9,623	3,620,930	1,642,299	47,084	1,689,383
Total Expenses	\$ 177,801,314	\$ 6,086,724	\$ 4,903,370	\$ 4,827,271	\$ 4,825,128	\$ 4,456,729	\$ 3,292,830	\$ 333,388	\$ 206,526,754	\$ 11,120,877	\$ 660,689	\$ 218,308,320

See notes to the consolidated financial statements

Chinese-American Planning Council, Inc. and Affiliates

Consolidated Statement of Functional Expenses For the Year Ended June 30, 2018

	Program Services						Supporting Services				
	Home Attendant Program	Community Services	Senior Citizens' Services	Housing and Economic Development	Early Childcare Services	Youth Services	School-Age Services	Workforce Services	Management and General	Fundraising	Total
PERSONNEL COSTS											
Salaries	\$ 108,731,595	\$ 3,407,071	\$ 2,851,259	\$ 319,254	\$ 2,690,301	\$ 2,656,980	\$ 2,525,070	\$ 311,676	\$ 4,948,645	\$ 252,926	\$ 5,201,571
Fringe benefits	24,581,420	687,622	316,176	9,685	412,616	332,182	46,356	109,361	1,045,587	41,962	1,087,549
Payroll taxes	9,711,122	303,725	253,391	40,705	243,687	237,573	230,471	26,549	417,817	23,011	11,047,223
Total Personnel Costs	143,024,137	4,398,418	3,420,826	369,644	3,346,604	3,226,735	2,801,897	447,586	6,412,049	317,899	6,729,948
PROGRAM ACTIVITIES											
Food and food related supplies	-	16,134	854,201	-	355,982	55,277	32,197	100	18,288	1,491	19,779
Other program supplies	-	48,563	98,644	-	84,727	133,182	59,551	6,557	-	-	-
Physical/medical exams	-	60,073	2,860	-	-	57,903	-	-	-	-	-
Client contractual and other services	-	-	-	-	-	-	-	-	1,739	-	1,739
Participant expenses	533,960	88,657	139,237	-	59,312	106,578	116,681	16,508	-	-	-
Total Program Activities	533,960	213,427	1,094,942	-	500,021	352,940	208,429	23,165	20,027	1,491	21,518
PROFESSIONAL SERVICES											
Audit fees	51,348	-	-	38,700	-	-	-	-	80,303	-	80,303
Legal fees	76,010	-	-	23,643	-	-	-	-	91,982	-	91,982
Consultant fees	2,494	23,250	-	208,964	1,725	-	-	-	51,580	22,646	236,433
Management fees	-	-	1,100	14,130	-	-	-	-	185,829	-	185,829
Payroll/client billing preparation	643,855	-	-	18,000	18,875	-	-	-	680,730	348,332	348,332
Total Professional Services	773,707	23,250	1,100	303,437	20,600	-	-	-	758,026	22,646	780,672
OCCUPANCY COSTS											
Rent and real estate taxes	-	559,607	65,949	-	278,334	323,109	2,000	-	388,540	480	389,020
Utilities	88,905	59,704	27,943	502,326	54,494	41,014	9,956	-	21,073	-	21,073
Building maintenance and repairs	11,592	62,231	170,904	455,139	51,359	25,395	28,092	-	235,260	-	1,039,972
Property tax	-	-	-	444,738	-	-	-	-	114,475	-	114,475
Total Occupancy Costs	100,497	681,542	264,796	1,402,203	384,187	389,518	40,048	-	759,348	480	759,828
OTHER EXPENSES											
Supplies	51,881	17,384	27,911	28,002	49,899	334	271	-	48,836	1,264	50,100
Telephone	-	46,522	17,052	11,023	16,198	17,873	10,761	7,259	32,530	-	32,530
Internet maintenance	-	9,891	-	-	-	-	-	-	11,816	8,750	20,566
Insurance	-	-	-	124,345	-	-	-	-	892,954	-	892,954
Transportation/travel related	10,286	24,938	26,076	-	4,353	112,813	5,862	1,120	29,970	-	29,970
Equipment purchase/rental	25,858	238,706	57,479	3,112	17,737	30,541	9,100	8,000	31,375	11,025	42,400
Printing/postage/subscriptions	87,890	49,527	5,866	887	-	21,477	-	520	166,167	402	11,774
Promotion/public relations/advertising	57,517	133,909	15,191	445	1,150	6,726	445	2,120	217,058	25,649	242,707
Contribution/donation	-	-	-	201,000	-	-	-	-	201,000	-	201,000
Staff training/conferences	-	28,713	-	25	6,950	185	6,786	1,700	3,954	3,785	7,739
Memberships	-	15,872	-	-	-	-	-	-	30,642	95	30,737
Interest and loan fees	-	-	-	1,342,815	-	-	-	-	152,995	-	149,581
Interest - debt issuance costs	-	-	-	45,774	-	-	-	-	45,774	-	45,774
Depreciation and amortization	-	1,400	-	1,404,345	1,791	-	-	-	33,707	-	33,707
Bad debt expense	-	-	-	-	-	-	-	-	4,000,000	-	4,000,000
Provision for disallowance	-	8,976	-	-	-	-	-	-	2,000,000	-	2,008,976
Miscellaneous	78,694	-	-	43,656	-	872	-	-	54,007	-	177,229
Total Other Expenses	312,126	575,638	149,575	3,205,429	98,078	190,821	32,780	20,719	7,359,807	25,321	7,385,128
Total Expenses	\$ 144,744,427	\$ 5,892,475	\$ 4,931,239	\$ 5,280,713	\$ 4,349,490	\$ 4,160,014	\$ 3,083,154	\$ 491,470	\$ 15,309,257	\$ 367,837	\$ 188,610,076

See notes to the consolidated financial statements

Chinese-American Planning Council, Inc. and Affiliates

Consolidated Statement of Cash Flows

	Year Ended June 30,	
	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (14,466,477)	\$ 5,022,704
Adjustments to reconcile change in net assets to net cash from operating activities		
Impairment of note receivable	21,446,256	-
Bad debt expense	18,581	4,000,000
Depreciation and amortization	1,351,476	1,441,243
Amortization - debt issuance costs	45,774	45,774
Net realized and unrealized gain	(1,673)	-
Provision for disallowance	-	2,000,000
Change in operating assets and liabilities		
Grants and contracts receivable	(8,810,821)	(6,834,038)
Accounts receivable	(2,926,529)	1,812,425
Other receivables	(469,745)	(123,692)
Prepaid expenses and deposits	139,408	(130,421)
Custodial funds	13,638	(100,132)
Other security deposits	(4,320)	-
Accounts payable and accrued expenses	10,196,666	4,681,959
Deferred revenue	25,585	-
Refundable advances	(367,510)	(77,307)
Other current liabilities	107,954	2,142,789
Due to funding sources	(39,546)	(161,784)
Due to HRA	10,173	(901,626)
Net Cash From Operating Activities	<u>6,268,890</u>	<u>12,817,894</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
(Additions) withdrawals from restricted cash and cash equivalents	(416,562)	3,918,703
Additions to restricted deposits	(85,084)	(245,011)
Net purchase of investments	(23,887)	(11,082)
Purchase of property and equipment	(516,773)	(388,408)
Net Cash From Investing Activities	<u>(1,042,306)</u>	<u>3,274,202</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Mortgage borrowings	-	9,500,000
Repayment of loans	(422,106)	(8,961,990)
Borrowings (repayments) on lines of credit, net	(500,000)	993,312
Net Cash From Financing Activities	<u>(922,106)</u>	<u>1,531,322</u>
Net Change in Cash and Cash Equivalents	4,304,478	17,623,418
CASH AND CASH EQUIVALENTS		
Beginning of year	32,743,665	15,120,247
End of year	<u>\$ 37,048,143</u>	<u>\$ 32,743,665</u>
SUPPLEMENTARY CASH FLOW INFORMATION		
Cash paid for interest	<u>\$ 1,172,877</u>	<u>\$ 1,111,434</u>

See notes to the consolidated financial statements

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements
June 30, 2019 and 2018

1. Organization and Tax Status

Chinese-American Planning Council, Inc. ("CPC") is a not-for-profit corporation organized under the New York State ("NYS") not-for-profit corporation law. CPC's mission is to promote social and economic empowerment of Chinese American, immigrant and low-income communities.

In pursuit of its purpose, CPC, the Parent Organization, has organized and incorporated the following affiliates:

- **CPC Home Attendant Program Holdings, Inc. ("CPC-HAP HLDGS")**

CPC is the sole member of CPC-HAP HLDGS, which is the sole member of Chinese-American Planning Council Home Attendant Program, Inc. and provides board oversight. CPC-HAP HLDGS is a NYS not-for-profit corporation.

- **Chinese-American Planning Council Home Attendant Program, Inc. ("CPC-HAP")**

CPC-HAP is a not-for-profit NYS licensed home care service agency organized under the NYS not-for-profit corporation law. CPC-HAP provides comprehensive personal care services at the homes of individuals who are disabled and/or handicapped.

- **CPC One, LLC**

The primary purpose of CPC One, LLC is to own and operate a facility for central operations.

- **Chinatown Neighborhood Local Development Corporation ("LDC")**

The primary purpose of LDC was to provide advanced services, skill upgrades, and employment related resources to individuals who are motivated to advance their careers. This entity is no longer active and is in the process of being dissolved.

- **CPC Tenant and Building Services, Inc. ("CPC TBS")**

A NYS not-for-profit corporation, CPC TBS is the sole member of the following corporations that provide housing for CPC programs:

- **CPC Tribeca Center, Inc. ("CTCI")**

The primary purpose of CTCI is to improve the quality of life of the needy and economically disadvantaged Asian-Americans in New York City by providing access to services and resources with the goal of economic self-sufficiency and integration in the American mainstream. CTCI operates a facility at One York Street that accommodates CPC childcare services and the CPC-HAP home health care services programs.

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements
June 30, 2019 and 2018

1. Organization and Tax Status (*continued*)

- **CPC Tenant and Building Services, Inc. ("CPC TBS") (*continued*)**
 - **The Chinatown Planning Council Housing Development Fund Co., Inc. ("CPC-HDFC")**

The primary purpose of CPC-HDFC is to own and operate a 156-unit apartment building located at 50 Norfolk Street, New York, New York. The units are rented to senior citizens that qualify under the U.S. Department of Housing and Urban Development ("HUD"). HUD has contracted with CPC-HDFC under Section 8 of the HUD Housing Assistance Program to make housing assistance payments on behalf of qualified tenants. In addition, CPC-HDFC receives a partial assistance payment on vacant units for a vacancy period not to exceed 60 days. Each prospective tenant is required to receive HUD approval before acceptance as a qualified tenant.

- **Nan Shan Local Development Corp. ("NSLDC")**

The primary purpose of NSLDC is to own and operate a building (built by NSLDC) in Flushing, Queens to house CPC programs. CPC is the guarantor for the mortgage loan associated with this building.

- **16 Dutch Housing Development Fund Corp. ("16 Dutch")**

The primary purpose of 16 Dutch is to act as a non-profit entity with legal title to the condo unit to facilitate the sale of inclusionary air rights. The beneficial title of this property is held by Fulton and Dutch Limited Partnership and as such, it is responsible to record all assets, liabilities and operations of the condo. Therefore, the only asset of 16 Dutch is the current market value of a note receivable from Fulton and Dutch Limited Partnership.

All of the entities listed above are exempt from federal Income tax under Section 501 (c)(3) of the Internal Revenue Code. Accordingly, no provision for federal income taxes has been recorded in these consolidated financial statements.

The "Company" will be used to encompass all entities above.

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2019 and 2018

2. Summary of Significant Accounting Policies

Principles of Consolidation

In preparing the accompanying consolidated financial statements, all material inter-company balances and transactions have been eliminated.

Basis of Presentation and Use of Estimates

The consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"), which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

Change in Accounting Principle

On July 1, 2018, the Company adopted Accounting Standards Update ("ASU") 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements for Not-For-Profit Entities*. This guidance requires the Company to collapse the three-category (unrestricted, temporarily restricted, and permanently restricted) classification of net assets into two categories: with donor restrictions and without donor restrictions. In addition, the new guidance requires the Company to make certain expanded disclosures relating to (1) the liquidity of financial assets, and (2) expenses by both their natural and functional classification in one location in the financial statements. As a result of implementing this standard, prior year amounts for unrestricted net assets were reclassified as net assets without donor restrictions and prior year amounts for temporarily restricted and permanently restricted net assets were combined and reclassified as net assets with donor restrictions.

Classification of Net Assets

Net assets of the Company are classified based on the presence or absence of donor-imposed restrictions. Net assets are comprised of two groups as follows:

Net Assets Without Donor Restrictions – Amounts that are not subject to usage restrictions based on donor-imposed requirements. This class also includes assets previously restricted where restrictions have expired or been met.

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements
June 30, 2019 and 2018

2. Summary of Significant Accounting Policies *(continued)*

Classification of Net Assets (continued)

Net Assets With Donor Restrictions – Amounts that are subject to usage limitations based on donor-imposed or grantor restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by actions of the Company. Certain restrictions may require the assets to be maintained in perpetuity.

Cash and Cash Equivalents

Cash and cash equivalents include all cash balances held in bank accounts and other highly liquid debt instruments with maturities of three months or less at the time of purchase that can be used for operating purposes.

Accounts Receivable, Grants and Contracts Receivable, Allowance for Doubtful Accounts, Contracted Sources, Government Grants and Contracts

CPC-HAP recognizes revenue for personal care services under several fee-for-service agreements with the City of New York as well as other Managed Care Organizations ("MCOs"). CPC-HAP records revenue and receivables from contracting agencies based on claims for expense reimbursements and program utilization at contracted rates. Receivables are stated net of an allowance for doubtful accounts, except as noted below for certain New York City Human Resources Administration contracts. Receivables are charged to the allowance when they are determined to be uncollectible based upon periodic review of the accounts by management. Interest is not accrued or recorded on outstanding accounts receivable. Factors used to determine whether an allowance should be recorded include the age of the receivable and a review of payments received subsequent to year end. At June 30, 2019 and 2018, the allowance for doubtful accounts due from MCOs amounted to \$5,213,853 and \$8,113,096. All other receivables are deemed collectible by management, except as noted below for certain New York City Human Resources Administration contracts.

CPC-HAP directly bills third party payors for the personal care services performed by its employees. In some instances, the recipients of personal care services pay a portion of the cost for such services.

MCO/Medicaid Long-Term Care ("MLTC") Plans

Effective August 1, 2011, some patients of personal care services became the responsibility of MCO's. Accordingly, CPC-HAP executed a contract with the MCO's for the provision of such services. Revenues generated from these contracted services totaled \$101,055,835 and \$89,821,806 for the years ended June 30, 2019 and 2018.

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements
June 30, 2019 and 2018

2. Summary of Significant Accounting Policies (continued)

Accounts Receivable, Grants and Contracts Receivable, Allowance for Doubtful Accounts, Contracted Sources, Government Grants and Contracts (continued)

New York City Human Resources Administration Contracts

CPC-HAP entered into contracts with New York City Human Resources Administration ("HRA") to provide personal care services to Medicaid-eligible disabled individuals, including those who are frail and elderly. Program revenue from such services rendered amounted to \$93,017,887 and \$71,274,924 for the years ended June 30, 2019 and 2018. Some recipients of personal care services are required, pursuant to CPC-HAP's contract with HRA, to pay part of the cost of such services. Revenue generated (referred to as "client surplus income") from such services rendered was \$276,593 and \$161,374 for the years ended June 30, 2019 and 2018.

Certain HRA receivables recorded in the consolidated statements of financial position relate to old HRA contracts that CPC-HAP does not deem to be collectible. Though deemed uncollectible, CPC-HAP reports these receivables at the gross amount in accordance with HRA standards. An allowance of \$5,990,663 related to these gross receivables is included in due to HRA in the consolidated statements of financial position at June 30, 2019 and 2018.

Government Grants

Government grants and contracts are recognized in amounts equal to expenses incurred in administering the related program. Upon termination, the unexpended cash funds received under the terms of the grant provisions revert to the grantor.

Receipts under certain government-funded fee-for-service contract programs, which have not been spent due to budget modifications, are available for application to future years' renewal contracts and are therefore classified as deferred revenue.

Fair Value Measurement

The Company follows U.S. GAAP guidance on fair value measurements which defines fair value and establishes a fair value hierarchy organized into three levels based upon the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices in active markets which may include quoted prices for similar assets or other inputs which can be corroborated by observable market data. Level 3 inputs are unobservable inputs and are used to the extent that observable inputs do not exist.

In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, an investment's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement.

The classification of investments in the fair value hierarchy is not necessarily an indication of the risks of liquidity, or degree of difficulty in estimating the fair value of each investment's underlying assets and liabilities.

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements
June 30, 2019 and 2018

2. Summary of Significant Accounting Policies (*continued*)

Investment Valuation

Investments are carried at fair value.

Property and Equipment

Property and equipment are stated at cost. Depreciation is computed over the estimated useful lives of the assets by the straight-line method for financial reporting as follows:

Building	19 - 40 years
Furniture, fixtures, equipment and vehicles	5 years
Leasehold improvements	40 years

The Company follows the policy of capitalizing all acquisitions in excess of \$5,000 and a useful life of 5 years or more, except CPC-HAP, which has a policy of capitalizing all acquisitions in excess of \$10,000 and a useful life of more than one year. Maintenance and repairs are charged to operations when incurred.

Items of furniture and equipment, where title is held by the granting agency, are expensed when purchased.

Impairment of Long-Lived Assets

Long-lived assets such as property and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. The Company records impairment losses on long lived assets used in operations when the undiscounted cash flows estimated to be generated by those assets are less than the carrying amounts of those assets. No impairment charges were recognized during the years ended June 30, 2019 and 2018.

Conditional Asset Retirement Obligations

The Company accounts for Conditional Asset Retirement Obligations ("CARO") in accordance with U.S. GAAP, which defines a conditional asset retirement obligation as a legal obligation to perform an asset retirement activity in which the timing and/or method of settlement are conditional on a future event that may or may not be within the control of the entity. Uncertainty with respect to the timing and/or method of settlement of the asset retirement obligation does not defer recognition of a liability. The fair value of the CARO is recorded on a discounted basis and accreted over time for the change in fair value. Management has determined that there are no CARO liabilities that are required to be recorded.

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2019 and 2018

2. Summary of Significant Accounting Policies *(continued)*

Debt Issuance Costs

Debt issuance costs are reported on the consolidated statements of financial position as a direct deduction from the face amount of the debt. The debt issuance costs are being amortized over the term of the debt on a method that approximates the effective interest rate method. The Company reflects amortization of debt issuance costs within interest expense.

Professional and Similar Liabilities

CPC-HAP discloses insurance claims and related recoveries on a gross basis and any estimated insurance recovery is reflected as a receivable on the same basis as the liabilities, subject to the need for a valuation allowance for uncollectible accounts. Professional and workers' compensation liability claims are covered through commercial insurance. At June 30, 2019 and 2018, the liability and related asset of approximately \$4,822,000 and \$4,326,000 related to these claims are not presented in these consolidated financial statements.

Equity Concept - Due to HRA

In accordance with HRA contract requirements amounts received for all personal care services in excess of the total expenses incurred by CPC-HAP are to be remitted to HRA. Therefore, CPC-HAP does not maintain any equity from its contract with HRA. Cumulative excess advances over expenses are recorded as due to HRA and include any adjustments made after HRA has completed its annual audit. In April 2017, CPC-HAP entered into an agreement with HRA, wherein CPC-HAP will retain all surplus income.

Operating Leases

Operating leases are classified in accordance with the terms of the underlying agreements. Operating lease payments are charged to rental expense. Deferred rent is recorded when there are material differences between the fixed payment and the rent expense as reported on the straight-line method based on the entire lease term. There was no deferred rent as of June 30, 2019 and 2018.

Contributions and Private Grants

Unconditional contributions and private grants, including promises to give cash and other assets, are reported at fair value at the date the contribution is received. The gifts are recorded as with donor restricted support if they are received with donor restrictions that limit the use of the donated assets. When donor restrictions expire, that is, when a stipulated time restriction ends or purpose restriction is accomplished, with donor restricted net assets are reclassified as without donor restricted net assets and reported in the consolidated statements of operations and change in net assets as net assets released from restrictions.

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2019 and 2018

2. Summary of Significant Accounting Policies *(continued)*

Investment Income Recognition

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis and dividends are recorded on the ex-dividend date. Realized and unrealized gains and losses are included in the determination of the change in net assets.

Rental Revenue

Rental revenue is recognized as rent becomes due. Rental payments received in advance are deferred until earned. All leases between CPC-HDFC and tenants of the property are operating leases of one to two years.

Vacation and Sick Time

In accordance with the rules set forth in the Company's personnel manual and other union regulations that supplant the rules of the personnel manual, as of June 30, 2019 and 2018, the Company has accrued \$325,159 and \$541,684 of vacation expense in the Company's consolidated financial statements as part of accounts payable and accrued expenses. There was no sick time to be accrued as of June 30, 2019 and 2018.

Functional Allocation of Expenses

The costs of providing the various programs of the Company have been summarized on a functional basis in the consolidated statements of operations and change in net assets. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Allocations are based on a conservative average of time spent on program services or supporting services. They are based on job duties, time spent working on those duties, or the nature of the expenses.

Accounting for Uncertainty in Income Taxes

The Company recognizes the effect of tax positions only when they are more likely than not to be sustained. Management has determined that the Company had no uncertain tax positions that would require financial statement recognition or disclosure. The Company is no longer subject to examinations by taxing jurisdictions for periods prior to June 30, 2016.

Advertising Costs

Advertising costs are expensed when incurred. Advertising expense for the years ended June 30, 2019 and 2018 was \$220,958 and \$242,707.

Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the consolidated financial statements through the date that the consolidated financial statements were available to be issued, which date is November 25, 2019.

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2019 and 2018

3. Cash and Cash Equivalents

Cash and cash equivalents consist of the following at June 30:

	<u>2019</u>	<u>2018</u>
Checking accounts	\$ 29,937,771	\$ 30,450,114
Money market accounts	4,048,012	284,751
Short-term certificate of deposit	3,056,360	2,000,000
Petty cash	6,000	8,800
Total	<u>\$ 37,048,143</u>	<u>\$ 32,743,665</u>

4. Restricted Cash and Cash Equivalents

Restricted cash and cash equivalents consist of the following at June 30:

	<u>2019</u>	<u>2018</u>
Checking accounts	\$ 9,384,598	\$ 8,979,235
Short-term certificates of deposit	3,047,180	3,035,981
Total	<u>\$ 12,431,778</u>	<u>\$ 12,015,216</u>

For the years ended June 30, 2019 and 2018, Home Attendant and Housekeeping contracts ("HA & HK") have restricted cash and cash equivalents of \$3,811,885 and \$3,715,655 and the Consumer Directed Personal Assistance Program ("CDPAP") has restricted cash and cash equivalents of \$8,619,893 and \$8,299,561.

5. Grants and Contracts Receivable

Grants and contracts receivable are as follows at June 30:

	<u>2019</u>	<u>2018</u>
Government grants	\$ 22,502,611	\$ 13,473,843
Private foundations	241,733	459,680
Total	<u>\$ 22,744,344</u>	<u>\$ 13,933,523</u>

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2019 and 2018

6. Accounts Receivable

Accounts receivable are as follows at June 30:

	<u>2019</u>	<u>2018</u>
Receivables for services provided	\$ 16,084,516	\$ 16,075,812
Allowance for doubtful accounts	<u>(5,213,853)</u>	<u>(8,113,096)</u>
Total	<u>\$ 10,870,663</u>	<u>\$ 7,962,716</u>

7. Prepaid Expenses and Deposits

The balances consist of the following at June 30:

	<u>2019</u>	<u>2018</u>
Prepaid expenses	\$ 531,587	\$ 440,314
Deposits	<u>-</u>	<u>230,681</u>
Total	<u>\$ 531,587</u>	<u>\$ 670,995</u>

8. Investments

The following are major categories of investments measured at fair value (or cost) categorized by the fair value hierarchy as of June 30:

	<u>2019</u>	<u>2018</u>
Money market, at cost	\$ 1,175,672	\$ 509,029
Bonds (Level 2)	<u>-</u>	<u>641,083</u>
Total	<u>\$ 1,175,672</u>	<u>\$ 1,150,112</u>

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2019 and 2018

9. Custodial Funds

Certain programs of the Company formed advisory committees to fund-raise, and disbursements from these funds must be authorized by their respective advisory committee. The Company's role is to oversee that the disbursements are in accordance with the by-laws.

The balances related to the custodial funds' activities, which are included in the accompanying consolidated financial statements are as follows, as of June 30:

	2019	2018
Cash and cash equivalents	\$ 1,351,049	\$ 1,588,689
Investments	2,442,636	2,233,358
Memorial plots	47,254	32,250
Total	<u>\$ 3,840,939</u>	<u>\$ 3,854,577</u>

10. Property and Equipment

Property and equipment, net consists of the following at June 30:

	2019	2018
Land	\$ 1,428,183	\$ 1,428,183
Construction in progress	421,193	99,815
Total Non-Depreciable Assets	<u>1,849,376</u>	<u>1,527,998</u>
Depreciable Assets		
Building	44,211,970	44,487,210
Leasehold improvements	444,435	201,650
Equipment	422,516	522,554
Furniture and fixtures	953,547	772,147
Vehicles	146,488	-
Total Depreciable Assets	46,178,956	45,983,561
Accumulated depreciation and amortization	<u>(16,795,219)</u>	<u>(15,443,743)</u>
Net depreciable assets	<u>29,383,737</u>	<u>30,539,818</u>
Total	<u>\$ 31,233,113</u>	<u>\$ 32,067,816</u>

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2019 and 2018

11. Accounts Payable and Accrued Expenses

Accounts payable and accrued expenses are as follows at June 30:

	2019	2018
Vendor payables	\$ 3,436,523	\$ 2,417,822
Payroll and related taxes	25,252,952	14,619,169
Other	278,772	1,734,590
Total	<u>\$ 28,968,247</u>	<u>\$ 18,771,581</u>

12. Pension Plans

Defined Contribution Plan

CPC-HAP has a defined contribution pension plan ("Plan") for its non-union personal assistants working under CDPAP. Employees become eligible to contribute to the Plan upon completion of the first year of employment. Each year, CPC-HAP decides whether or not it will make a contribution to the Plan. The amount of the contribution is also determined by CPC-HAP. CPC-HAP has no obligation or requirement to make any contributions to the Plan. The employer contributions are fully vested. Total pension expense amounted to \$691,352 and \$625,865 for the years ended June 30, 2019 and 2018.

401 (a) Profit Sharing Plan

CPC-HAP has a 401(a) profit sharing plan for its eligible administrative staff. Employees are eligible to contribute to the plan upon completion of the first year of employment. Eligible employees are not required to contribute to the plan. The Board of Directors determines the amount of contribution (if any) that will be made for all eligible participants each plan year.

For the years ended June 30, 2019 and 2018, CPC-HAP contributed \$181,294 and \$163,808, which represents contributions of 6% of eligible employees' salary to the plan.

401(a) Thrift Plan

CPC-HAP also has a 401(a) Thrift Plan to which employees become eligible to contribute to the plan upon employment. CPC-HAP does not contribute to the plan. Participating employees may contribute any amount up to the maximum IRS annual contribution limits. Total amounts held in the plan are fully and immediately vested.

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2019 and 2018

12. Pension Plans *(continued)*

Union Plan

All home attendant employees of CPC-HAP that are union members are covered by an employer contributory pension plan administered by the union. CPC-HAP contributes to the 1199 SEIU Home Care Employees Union Pension Fund multiemployer defined benefit pension plan ("Union Plan"). Union pension expense for the years ended June 30, 2019 and 2018 was \$797,710 and \$826,490 and did not represent more than 5% of total contributions to the Union Plan. The risks of participating in a multiemployer plan are different from a single-employer plan in the following aspects:

- Assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers.
- If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- If an employer chooses to stop participating in any of its multiemployer plans, the employer may be required to contribute into those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

As of the date the consolidated financial statements were available to be issued, Form 5500 was available for the plan year ended December 31, 2018, but did not include 2018 plan information. However, the plan's actuaries have certified that the plan is not endangered, seriously endangered or critical, as those terms are defined in the Pension Protection Act of 2006 for the plan years beginning January 1, 2019 and 2018. As of January 1, 2019 and 2018, the Plan PPA Zone status is Green.

CPC-HAP's participation in the Union Plan for the years ended June 30, 2019 and 2018 is outlined in the table below.

Pension Fund	Employer Identification Number	Plan Number	Pension Protection Act Zone Status	
			2019	2018
1199 SEIU Home Care Employees Pension Fund	13-3943904	001	Green as of 1/1/2019	Green as of 1/1/2018
Funding Improvement Plan/Rehabilitation Plan	Contributions		Surcharge Imposed	Expiration Date of Collective Bargaining Agreement
	2019	2018		
Not in endangered or critical status	\$ 797,710	\$ 826,490	No	3/31/2017

As of June 30, 2019 and 2018, CPC-HAP is in the process of negotiating the extension of the collective bargaining agreement with union members.

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2019 and 2018

13. Lines of Credit

Lines of credit are as follows as of June 30, 2019 and 2018:

CPC has a line of credit of \$3,000,000 which bears interest at a rate of 5.5% per annum. The line of credit expires annually and is renewable on a yearly basis. CPC's credit agreement contains various restrictive covenants including minimum tangible/net worth. CPC's line of credit balance as of June 30, 2019 and 2018 was \$2,500,000 and \$3,000,000.

CPC-HAP has four separate notes which were prepared in the amounts of \$8,900,000, \$2,000,000, \$350,000 and \$250,000, for a total line of credit of \$11,500,000. CPC-HAP's line of credit bears interest at prime (3.5%) plus 1%. CPC-HAP's line of credit has no balance as of June 30, 2019 and 2018 and was closed during August 2019.

All borrowings under the lines of credit for CPC and CPC-HAP are collateralized by substantially all assets of CPC and CPC-HAP. Interest expense for CPC's line of credit for the years ended June 30, 2019 and 2018 was \$204,730 and \$152,995.

14. Due to Funding Sources and New York City HRA

	2019	2018
Due to HRA	\$ 18,271,563	\$ 18,261,390
Due to other funding sources	-	39,546
Total	<u>\$ 18,271,563</u>	<u>\$ 18,300,936</u>

15. Mortgages Payable

	Terms	Annual Rate	Monthly Payment	Cash Interest Expense	Balance	
One York Street	10 yrs.	3.83%	\$ 26,054	\$ 141,787	\$ 3,606,484	(a)
50 Northfolk Street	10 yrs.	4.11%	44,991	358,407	8,501,549	(b)
133-12 41st Avenue	10 yrs.	4.88%	50,668	466,396	9,358,365	(c)
					21,466,398	
					(228,875)	
					<u>\$ 21,237,523</u>	

- (a) On January 16, 2009, CTCI obtained a mortgage loan from a bank in the amount of \$5,025,000 to finance the purchase of the property located at One York Street. As of June 30, 2019, the outstanding principal was \$3,606,484. The loan is collateralized by the land and building. Subsequent to year end, this loan has matured and is currently being renegotiated for the principal stated above.

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2019 and 2018

15. Mortgages Payable (continued)

(b) On August 26, 2014, CPC-HDFC refinanced its outstanding mortgage with a \$9,300,000 Freddie Mac Loan from a financial institution. The loan requires monthly principal and interest payments of \$73,413. Proceeds of the loan were used to pay the existing HUD mortgage and other outstanding obligations, as well as to fund building improvements. The loan matures in September 2024.

(c) In April 2018, NSLDC obtained a mortgage in the amount of \$9,500,000. The term of the loan is 10 years and is amortized over 30 years. Principal and interest are due monthly with a balloon payment at maturity. Interest is 4.875% for the first five years and Wall Street Journal Daily Prime Rate plus 0.25% thereafter. The loan is collateralized by the land and the building.

The future scheduled maturities of loans payable are as follows:

	Amount	
2020	\$ 3,942,479	
2021	353,698	
2022	369,987	
2023	387,032	
2024	393,009	
Thereafter	16,020,193	
Total	21,466,398	
Less current portion	3,942,479	
	<u>\$ 17,523,919</u>	
	2019	2018
Mortgage payable - current portion	\$ 3,942,479	\$ 4,035,558
Mortgage payable - long term portion	17,295,044	17,578,297
Total	<u>\$ 21,237,523</u>	<u>\$ 21,613,855</u>

Debt issuance costs incurred to obtain financing by CPC-HDFC have been capitalized and are being amortized as follows at June 30:

		2019	2018
Application fees	10 years	\$ 16,516	\$ 16,516
Legal fees	10 years	32,500	32,500
Origination fees	10 years	46,500	46,500
Refinancing cost	10 years	20,000	20,000
Consulting fees	10 years	150,000	150,000
Pre-development cost	10 years	155,722	155,722
Miscellaneous	10 years	36,508	36,508
Accumulated amortization	10 years	(228,871)	(183,097)
Unamortized Debt Issuance Cost		<u>\$ 228,875</u>	<u>\$ 274,649</u>

Amortization expense charged to interest was \$45,774 for 2019 and 2018.

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2019 and 2018

15. Mortgages Payable (*continued*)

Amortization of debt issuance costs in the next five years are as follows:

2020	\$ 45,774
2021	45,774
2022	45,774
2023	45,774
2024	45,779
	<u>\$ 228,875</u>

16. Commitment and Contingencies

Leases

CPC leases office space at 150 Elizabeth Street, New York, New York under a verbal month-to-month agreement. It was agreed that the lessor and lessee will give three month advance notice regarding any anticipated changes to the agreement. Rent expense for the year ended June 30, 2019 and 2018 amounted to \$336,085 and \$328,500.

CPC operates day care centers in different locations in New York City and entered into multiple operating lease agreements that expire at various dates through June 2023. Rent expense for the year ended June 30, 2019 and 2018 amounted to \$588,300 and \$1,289,508.

As of June 30, 2019, minimum annual rental commitments for the remaining terms of CPC's operating leases were as follows:

2020	\$ 1,507,230
2021	1,269,372
2022	724,950
2023	302,063
	<u>\$ 3,803,615</u>

Contingent Liabilities

The Company is a party to legal proceedings incidental to their activities. Certain claims, lawsuits and complaints arising in the ordinary course of business have been filed or are pending against the Company. In the opinion of management and corporate legal counsel, based upon current facts and circumstances, the resolution of these matters should not have material adverse effects on the consolidated financial statements. Therefore, no provision has been made in these consolidated financial statements.

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements
June 30, 2019 and 2018

16. Commitment and Contingencies (*continued*)

Contingent Liabilities (continued)

Grants and revenues from services rendered are subject to audit by government agencies. In the past, the Company has been audited by the New York City Department of Youth and Community Development ("NYC DYCD") as well as the New York City Administration for Children's Services ("NYC-ACS"). Until such audits are completed and final settlements reached, there exists a contingency to refund any amount in excess of allowable or unallowable costs. Management is of the opinion that no material liability would result from such audits.

Self-Insurance Reserves

CPC provides coverage for medical insurance benefits for its employees. CPC is self-insured regarding its medical insurance coverage, (with reinsurance for each eligible claim). To assist with administering the self-insured medical plan, CPC uses a third party.

CPC is fully liable for all financial and legal aspects of its self-insured employee medical plan. To protect itself against this unfunded financial liability, stop-loss insurance is purchased, under which the excess portion of claims that are above the agreed limit (stop-loss) would become the responsibility of the reinsurer.

HRA Audits

HRA revenue amounts received are subject to audit and adjustment. If any expenditures are disallowed by HRA as a result of such an audit, any claim for reimbursement by the grantor agencies would become a liability of CPC-HAP.

Reserve for Disallowance

Management established a reserve for potential disallowances as a result of audits conducted by HRA. As of June 30, 2019 and 2018, HRA completed fiscal audits through fiscal year ended June 30, 2013. The reserve for disallowance is \$7,687,398 as of June 30, 2019 and 2018.

HUD Commitment

CPC-HDFC's primary asset is a 156-unit apartment building. Its operations are concentrated in the multi-family real estate market. In addition, it operates in a heavily regulated environment. The operations of CPC-HDFC are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to, HUD. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for the related costs, including the additional administrative burden, to comply with a change.

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2019 and 2018

17. Net Assets

Board Designated Net Assets

In 2007, the CPC Board designated \$600,000 received for early termination of a lease related to the Community Service Program for the costs to be incurred in leasing and renovating a new property for the Community Service Program, as well as to provide for incremental rent expenses. As of June 30, 2019 and 2018, the balance of this board designated net asset was \$207,418 and \$207,660. These amounts are included in net assets without donor restrictions.

Net Assets with Donor Restrictions

Net assets with donor restrictions consist of endowment funds.

The Company's endowment funds consist of three individual funds established for a variety of purposes and are reported as perpetual in nature. As required by U.S. GAAP, net assets associated with endowment funds are classified and based on the existence or absence of donor-imposed restrictions.

The Company has interpreted the New York Prudent Management of Institutional Funds Act ("NYPMIFA") as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds in the absence of explicit donor stipulations to the contrary. As a result of this interpretation, the Company classifies as net assets with donor restrictions that are perpetual in nature (a) the original value of gift donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified as perpetual in nature, including accumulated investment earnings, is classified as with donor restricted net assets until those amounts are appropriated for expenditure by the Company in a manner consistent with the standard of prudence prescribed by NYPMIFA.

In accordance with NYPMIFA, the Company considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Company and (7) the Company's investment policies.

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2019 and 2018

17. Net Assets (continued)

Investment Return Objectives, Risk Parameters and Strategies

The Company has adopted an investment and spending policies, approved by the Board of Directors, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after cost total rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, which could include equity and debt securities that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make annual distributions that satisfy the intent of the donor while growing the funds, if possible. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

Spending Policy

The Company expends income and appreciation on the fund on a total return basis in accordance with standards applicable under the New York State Not-for-Profit Corporation Law and NYPMIFA at a percentage of total return deemed prudent by the board while meeting the intent of the donor. In establishing this policy, the Company considered the long-term expected return on its investment assets, the nature and duration of the individual endowment funds, which must be maintained in perpetuity because of donor restrictions, and the possible effects of inflation. The Company expects the current spending policy to allow its endowment funds to grow at a nominal average rate of 5% annually. This is consistent with the Company's objective to maintain the purchasing power of the endowment assets as well as to provide additional real growth through investment return.

The composition of and changes in donor-restricted endowment net assets as of June 30, 2019 are as follows:

	With Donor Restrictions		2019	With Donor Restrictions		2018
	Temporary in Nature	Perpetual in Nature		Temporary in Nature	Perpetual in Nature	
			Total			Total
Endowment net assets, beginning of year	\$ 3,716,032	\$440,423	\$ 4,156,455	\$ 3,795,070	\$ 440,423	\$ 4,235,493
Contributions and private grants	103,071	-	103,071	91,431	-	91,431
Interest and dividends	14,305	-	14,305	12,535	-	12,535
Other public support	75,269	-	75,269	124,333	-	124,333
Released from restriction	(152,352)	-	(152,352)	(307,337)	-	(307,337)
Endowment net assets, end of year	<u>\$ 3,756,325</u>	<u>\$440,423</u>	<u>\$ 4,196,748</u>	<u>\$ 3,716,032</u>	<u>\$ 440,423</u>	<u>\$ 4,156,455</u>

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2019 and 2018

17. Net Assets (continued)

Spending Policy (continued)

Activity for net assets with donor restriction that are temporary in nature, consisted of the following:

	Balance June 30, 2018	Additions	Releases	Balance June 30, 2019
Open Door Senior Center	\$ 2,994,386	\$ 96,599	\$ (42,764)	\$ 3,048,221
Nan Shan Senior Center	656,099	87,219	(84,246)	659,072
China Town Senior Center	65,547	8,827	(25,342)	49,032
	<u>\$ 3,716,032</u>	<u>\$ 192,645</u>	<u>\$ (152,352)</u>	<u>\$ 3,756,325</u>

	Balance June 30, 2017	Additions	Releases	Balance June 30, 2018
Open Door Senior Center	\$ 2,960,624	\$ 113,265	\$ (79,503)	\$ 2,994,386
Nan Shan Senior Center	745,423	103,391	(192,715)	656,099
China Town Senior Center	89,023	11,643	(35,119)	65,547
	<u>\$ 3,795,070</u>	<u>\$ 228,299</u>	<u>\$ (307,337)</u>	<u>\$ 3,716,032</u>

18. Housing Assistance Payments

CPC-HDFC entered into an agreement with HUD whereby HUD agreed to subsidize the tenants' rents on all units, such that the tenants' portion of the rent does not exceed 30% of their income.

HUD has regulations that govern the continuance of project-based subsidies. Under the new regulations, the owner with housing assistance payments contracts expiring after September 30, 1998 may elect to (1) renew the contract without restructuring for one year; (2) opt out of the contract; or (3) enter into the mark-up-to-market program, which includes a potential restructuring of the mortgage and renewal of the contract.

By mutual agreement, CPC-HDFC and the contract administrator have terminated the renewal contract in effect from December 3, 2012 to December 2, 2017. A new 20-year contract, effective August 26, 2014 to August 25, 2034, has been signed and automatically renews for an additional 2 year period beginning on August 26, 2034 subject to all applicable laws and regulations in effect upon expiration.

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2019 and 2018

19. Restatement of Prior Year Without Donor Restricted Net Assets

Changes to the July 1, 2017 without donor restricted net assets for 16 Dutch, consist of the following:

Without donor restricted net assets at July 1, 2017, as previously reported	\$ 23,016,939
Adjustments to Net Assets	
Restatement of equity surplus HRA (a)	2,631,072
Inclusion of restated 16 Dutch (b)	<u>21,919,256</u>
	<u>\$ 47,567,267</u>

- (a) In April 2017, HRA issued new contracts to CPC-HAP referred to as HRA Program 727 ("HRA 727") and HRA Program 927 ("HRA 927") and terminated prior contracts including Home Attendant and Housekeeping ("HA & HK"). From April 2017 to June 2017, HRA 727 and HRA 927 generated revenue of \$13,140,735 and expenses of \$10,509,663. The surplus income of \$2,631,072 was previously recorded as an increase to the amount due to HRA and a reduction to net assets without donor restrictions for the year ended June 30, 2017. Effective April 1, 2017 a new contract with HRA allows that excess of revenue over expenses from home care contracts can be retained by CPC-HAP. Therefore, the transaction above has been reversed as part of the restatement. As a result, net assets without donor restrictions at June 30, 2017 were restated and increased \$2,631,072 related to the surplus income from HRA 727 and HRA 927 for the period April 2017 to June 2017.
- (b) This restatement was recorded to include 16 Dutch, a subsidiary of CPC, in the consolidated financial statements as it was not previously included. For the year ended June 30, 2018, the Company inadvertently included 110 Fulton, an entity that should not have been in the consolidated financial statements. Subsequently, the amounts were removed from prior year balances and an adjustment was made to the beginning net assets without donor restrictions. In addition, approximately \$22,000,000 of property, plant and equipment was reclassified to notes receivable.

20. Concentrations

Credit Risk

Financial instruments which potentially subject the Company to concentrations of credit risk consist primarily of cash and cash equivalents, investments, and receivables. At times, the Company has cash balances at major financial institutions in excess of Federal Deposit Insurance Corporation's insurance limits. At June 30, 2019 and 2018, the uninsured portions of these balances were \$47,864,782 and \$43,864,718. Receivables are expected to be collected in the normal course of operations. The investment portfolio consists of bonds and money market funds.

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2019 and 2018

20. Concentrations (*continued*)

CPC-HAP provides program services that are covered by agreements with HRA and MCO's. Gross receivables from these organizations totaled \$34,196,860 and \$25,874,562 as of June 30, 2019 and 2018. The percentages of these receivables are as follows:

	<u>2019</u>	<u>2018</u>
HRA	54%	40%
Client surplus from HRA	7%	8%
MCO	39%	52%
	<u>100%</u>	<u>100%</u>

With the exception of old HRA contracts discussed in Note 2 and any other amounts reserved, these receivables are expected to be collected in the normal course of operations.

Revenue Concentration

CPC-HAP derives nearly all of its revenue from contractual arrangements with HRA and MCO's. HRA revenue is subject to audit and possible adjustments. Management has established a reserve for disallowances to satisfy potential recoveries by HRA as a result of future audits.

CPC receives a substantial portion of its revenue from the U.S. Department of Health and Human Services, passed through from the New York City Administration for Children's Services, the New York City Department for the Aging, as well as from the U.S. Department of Labor, passed through from the New York City DYCD. If, for any reason these grantors discontinue funding, there is a risk that the Company will not be able to continue operations and provide the services that it currently does.

21. Impairment of Note Receivable

During 2019, 16 Dutch determined that the value of its note receivable had been impaired and was adjusted accordingly. The balance of the note receivable as of June 30, 2018 was \$21,919,256. As of June 30, 2019, the value of note receivable was adjusted to a net realizable value of \$473,000.

Chinese-American Planning Council, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2019 and 2018

22. Liquidity and Availability

The Company's financial assets available within one year of the statement of financial position date for general expenditures are as follows at June 30, 2019:

Cash and cash equivalents	\$ 37,048,143
Grants and contracts receivable	22,774,344
Accounts receivable, net	10,870,663
Other receivables	1,380,215
Investments	<u>1,175,672</u>
	73,249,037
Less:	
Allowance recorded in due to HRA (Note 2)	5,990,663
Net assets with donor restrictions	<u>4,196,748</u>
 Total Financial Assets Available Within One Year	 <u>\$ 63,061,626</u>

As part of the Company's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. In addition, the Company invests cash in excess of daily requirements in certificate of deposits.

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**Chinese-American Planning Council, Inc. and
Affiliates**

Supplementary Information

June 30, 2019 and 2018

Chinese-American Planning Council, Inc. and Affiliates

Consolidating Statement of Financial Position June 30, 2019

	CPC	CPC-HAP	NSLDC	CPC-HDFC	CTCI	16 Dutch	LDC	Total	Eliminations	Consolidated
ASSETS										
Current Assets										
Cash and cash equivalents	\$ 3,429,124	\$ 31,904,132	\$ 408,620	\$ 374,764	\$ 881,179	\$ -	\$ 50,324	\$ 37,048,143	\$ -	\$ 37,048,143
Grants and contracts receivable	4,290,080	18,444,722	-	9,542	-	-	-	22,744,344	-	22,744,344
Accounts receivable, net	257,306	10,567,522	39,789	6,046	-	-	-	10,870,663	-	10,870,663
Other receivables	1,024,425	345,748	-	10,042	-	-	-	1,380,215	-	1,380,215
Prepaid expenses and deposits	277,634	-	20,059	221,334	6,190	-	6,370	531,587	-	531,587
Investments	1,175,672	-	-	-	-	-	-	1,175,672	-	1,175,672
Tenants' security deposits	-	-	-	41,570	-	-	-	41,570	-	41,570
Custodial funds	3,840,939	-	-	-	-	-	-	3,840,939	-	3,840,939
Total Current Assets	14,295,180	61,262,124	468,468	663,298	887,369	-	56,694	77,633,133	-	77,633,133
Non-Current Assets										
Restricted cash and cash equivalents	-	12,431,778	-	-	-	-	-	12,431,778	-	12,431,778
Other security deposits	-	-	3,515	-	805	-	-	4,320	-	4,320
Notes receivable	-	-	-	-	-	473,000	-	473,000	-	473,000
Restricted deposits	-	-	-	762,032	-	-	-	762,032	-	762,032
Due from related parties	9,651,270	1,617,918	470,189	-	437,595	-	653	12,177,625	(12,177,625)	-
Property and equipment, net	120,383	-	21,811,374	3,973,383	5,327,973	-	-	31,233,113	-	31,233,113
Total Non-Current Assets	9,771,653	14,049,696	22,285,078	4,735,415	5,766,373	473,000	653	57,081,868	(12,177,625)	44,904,243
	\$ 24,066,833	\$ 75,311,820	\$ 22,753,546	\$ 5,398,713	\$ 6,653,742	\$ 473,000	\$ 57,347	\$ 134,715,001	\$ (12,177,625)	\$ 122,537,376
LIABILITIES AND NET ASSETS										
Current Liabilities										
Accounts payable and accrued expenses	\$ 1,783,472	\$ 26,746,460	\$ 30,931	\$ 359,663	\$ 75,780	\$ -	\$ -	\$ 28,966,306	\$ (28,059)	\$ 28,968,247
Refundable advances	25,000	-	-	-	-	-	-	25,000	-	25,000
Deferred revenue	24,561	-	-	1,024	-	-	-	25,585	-	25,585
Other current liabilities	873,616	545,664	-	2,223	-	-	-	1,421,503	-	1,421,503
Lines of credit	2,500,000	-	-	-	-	-	-	2,500,000	-	2,500,000
Tenants' security deposits payable	-	-	-	41,570	-	-	-	41,570	-	41,570
Mortgage payable - current portion	-	-	147,762	188,233	3,606,484	-	-	3,942,479	-	3,942,479
Due to related party	-	588,038	-	-	-	-	-	588,038	(588,038)	-
Total Current Liabilities	5,206,649	27,880,162	178,693	592,713	3,682,264	-	-	37,540,481	(616,097)	36,924,384
Non-Current Liabilities										
Due to New York City Human Resources Administration ("HRA")	-	18,271,563	-	-	-	-	-	18,271,563	-	18,271,563
Due to related parties	-	-	11,561,528	-	-	-	-	11,561,528	(11,561,528)	-
Mortgages payable, non-current, net	-	-	9,210,603	8,084,441	-	-	-	17,295,044	-	17,295,044
Reserve for disallowance	-	7,687,398	-	-	-	-	-	7,687,398	-	7,687,398
Total Non-Current Liabilities	-	25,958,961	20,772,131	8,084,441	-	-	-	54,815,533	(11,561,528)	43,254,005
Total Liabilities	5,206,649	53,839,123	20,950,824	8,677,154	3,682,264	-	-	92,356,014	(12,177,625)	80,178,389
Net Assets										
Without donor restrictions	14,663,436	21,472,697	1,802,722	(3,278,441)	2,971,478	473,000	57,347	38,162,239	-	38,162,239
With donor restrictions	4,196,748	-	-	-	-	-	-	4,196,748	-	4,196,748
Total Net Assets	18,860,184	21,472,697	1,802,722	(3,278,441)	2,971,478	473,000	57,347	42,358,987	-	42,358,987
	\$ 24,066,833	\$ 75,311,820	\$ 22,753,546	\$ 5,398,713	\$ 6,653,742	\$ 473,000	\$ 57,347	\$ 134,715,001	\$ (12,177,625)	\$ 122,537,376

See independent auditors' report

Chinese-American Planning Council, Inc. and Affiliates

Consolidating Schedule of Financial Position June 30, 2018

	CPC	CPC-HAP	NSLDC	CPC-HDFC	CTCI	16 Dutch	LDC	Total	Eliminations	Consolidated
ASSETS										
Current Assets										
Cash and cash equivalents	\$ 1,771,652	\$ 29,607,227	\$ 490,080	\$ 401,668	\$ 422,714	\$ -	\$ 50,324	\$ 32,743,665	\$ -	\$ 32,743,665
Grants and contracts receivable	3,760,759	10,166,407	-	6,357	-	-	-	13,933,523	-	13,933,523
Accounts receivable, net	190,274	7,595,059	160,614	4,291	12,478	-	-	7,962,716	-	7,962,716
Other receivables	584,242	336,310	-	9,917	-	-	-	910,469	-	910,469
Prepaid expenses and deposits	331,559	20,286	21,671	210,282	80,174	-	7,023	670,995	-	670,995
Investments	1,150,112	-	-	-	-	-	-	1,150,112	-	1,150,112
Tenants' security deposits	-	-	-	40,954	-	-	-	40,954	-	40,954
Custodial funds	3,854,577	-	-	-	-	-	-	3,854,577	-	3,854,577
Total Current Assets	11,623,175	47,725,289	672,365	673,469	515,366	-	57,347	61,267,011	-	61,267,011
Non-Current Assets										
Restricted cash and cash equivalents	-	12,015,216	-	-	-	-	-	12,015,216	-	12,015,216
Notes receivable	-	-	-	-	-	21,919,256	-	21,919,256	-	21,919,256
Restricted deposits	-	-	-	676,948	-	-	-	676,948	-	676,948
Due from related parties	11,085,048	1,578,012	-	-	452,107	-	-	13,115,167	(13,115,167)	-
Property and equipment, net	123,718	-	22,454,912	4,033,407	5,455,779	-	-	32,067,816	-	32,067,816
Total Non-Current Assets	11,208,766	13,593,228	22,454,912	4,710,355	5,907,886	21,919,256	-	79,794,403	(13,115,167)	66,679,236
	\$ 22,831,941	\$ 61,318,517	\$ 23,127,277	\$ 5,383,824	\$ 6,423,252	\$ 21,919,256	\$ 57,347	\$ 141,061,414	\$ (13,115,167)	\$ 127,946,247
LIABILITIES AND NET ASSETS										
Current Liabilities										
Accounts payable and accrued expenses	\$ 1,317,193	\$ 17,211,092	\$ 24,949	\$ 191,767	\$ 26,580	\$ -	\$ -	\$ 18,771,581	\$ -	\$ 18,771,581
Refundable advances	392,355	-	-	155	-	-	-	392,510	-	392,510
Other current liabilities	819,080	493,987	-	502	-	-	-	1,313,549	-	1,313,549
Lines of credit	3,000,000	-	-	-	-	-	-	3,000,000	-	3,000,000
Due to funding sources	39,546	-	-	-	-	-	-	39,546	-	39,546
Tenants' security deposits payable	-	-	-	40,954	-	-	-	40,954	-	40,954
Mortgage payable - current portion	-	-	141,859	188,233	3,705,466	-	-	4,035,558	-	4,035,558
Due to related party	-	1,767,865	-	-	-	-	-	1,767,865	(1,767,865)	-
Total Current Liabilities	5,568,154	19,472,944	166,808	421,811	3,732,046	-	-	29,361,563	(1,767,865)	27,593,698
Non-Current Liabilities										
Due to New York City Human Resources Administration ("HRA")	-	18,261,390	-	-	-	-	-	18,261,390	-	18,261,390
Due to related parties	-	-	11,347,302	-	-	-	-	11,347,302	(11,347,302)	-
Mortgages payable, non-current, net	-	-	9,358,141	8,220,156	-	-	-	17,578,297	-	17,578,297
Reserve for disallowance	-	7,687,398	-	-	-	-	-	7,687,398	-	7,687,398
Total Non-Current Liabilities	-	25,948,788	20,705,443	8,220,156	-	-	-	54,874,387	(11,347,302)	43,527,085
Total Liabilities	5,568,154	45,421,732	20,872,251	8,641,767	3,732,046	-	-	84,235,950	(13,115,167)	71,120,783
Net Assets										
Without donor restrictions	13,107,332	15,896,785	2,255,026	(3,257,943)	2,691,206	21,919,256	57,347	52,669,009	-	52,669,009
With donor restrictions	4,156,455	-	-	-	-	-	-	4,156,455	-	4,156,455
Total Net Assets	17,263,787	15,896,785	2,255,026	(3,257,943)	2,691,206	21,919,256	57,347	56,825,464	-	56,825,464
	\$ 22,831,941	\$ 61,318,517	\$ 23,127,277	\$ 5,383,824	\$ 6,423,252	\$ 21,919,256	\$ 57,347	\$ 141,061,414	\$ (13,115,167)	\$ 127,946,247

See independent auditors' report

Chinese-American Planning Council, Inc. and Affiliates

Consolidating Schedule of Operations and Change in Net Assets For the Year Ended June 30, 2019

	Without Donor Restrictions							With Donor Restrictions	Consolidated
	CPC	CPC-HAP	NSLDC	CPC-HDFC	CTCI	16 Dutch	LDC		
REVENUE									
Government grants and contracts	\$ 22,673,835	\$ 194,073,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,747,557
Contributions and private grants	2,356,666	-	7,872	-	-	-	-	103,071	2,467,609
Rental revenue	13,475	-	928,800	2,423,734	769,365	-	-	-	1,716,017
Contracted sources	6,510,845	276,593	-	-	-	-	-	33,615	2,450,606
Special events, net of \$109,655 of costs of direct benefit to donors	540,100	-	9,259	-	-	-	-	40,875	590,234
Interest and dividend income	18,743	179,226	471	1,516	79	-	-	14,305	214,340
Net unrealized and realized gain	1,673	-	-	-	-	-	-	-	1,673
Other public support	69,407	333,239	293,240	18,881	394,690	-	-	779	1,110,236
Net assets released from restrictions	152,352	-	-	-	-	-	-	(152,352)	-
Total Revenue	32,337,096	194,862,780	1,239,642	2,444,131	1,164,134	-	-	225,257,979	225,298,272
EXPENSES									
Program Services									
Home attendant program	-	177,899,345	-	-	-	-	-	-	177,801,314
Community services	6,193,726	-	-	-	-	-	-	-	6,086,724
Senior citizens' services	5,438,130	-	-	-	-	-	-	-	4,903,370
Housing and economic development	-	-	1,652,946	2,339,463	834,862	-	-	-	4,827,271
Early childcare services	5,172,984	-	-	-	-	-	-	-	4,825,128
Youth services	4,596,490	-	-	-	-	-	-	-	4,456,729
School-age services	3,374,550	-	-	-	-	-	-	-	3,292,830
Workforce services	334,143	-	-	-	-	-	-	-	333,388
Total Program Services	25,110,023	177,899,345	1,652,946	2,339,463	834,862	-	-	-	206,526,754
Supporting Services									
Management and general Fundraising	5,010,280	11,377,350	39,000	125,166	49,000	-	-	-	11,120,877
Total Supporting Services	5,670,969	11,377,350	39,000	125,166	49,000	-	-	-	660,689
Total Expenses	30,780,992	189,276,695	1,691,946	2,464,629	883,862	-	-	-	11,781,566
Change in Net Assets Before									
Impairment of Note Receivable and HRA Adjustments	1,556,104	5,586,085	(452,304)	(20,498)	280,272	-	-	40,293	6,989,952
Impairment of note receivable	-	-	-	-	-	(21,446,256)	-	-	(21,446,256)
Refund due to HRA	-	(10,173)	-	-	-	-	-	-	(10,173)
Equity surplus due to HRA of notes receivable	-	-	-	-	-	-	-	-	-
Change in Net Assets	1,556,104	5,575,912	(452,304)	(20,498)	280,272	(21,446,256)	-	40,293	(14,466,477)
Beginning of year, as restated	13,107,332	15,896,785	2,255,026	(3,257,943)	2,691,206	21,919,256	57,347	4,156,455	56,825,464
End of year	\$ 14,663,436	\$ 21,472,697	\$ 1,802,722	\$ (3,278,441)	\$ 2,971,478	\$ 473,000	\$ 57,347	\$ 4,196,748	\$ 42,358,987

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Chinese-American Planning Council, Inc. and Affiliates

Consolidating Schedule of Operations and Change in Net Assets For the Year Ended June 30, 2018

	CPC	Without Donor Restrictions						LDC	Eliminations	Total	CPC	With Donor Restrictions	Consolidated
		CPC-HAP	NSLDC	CPC-HDFC	CTCI	16 Dutch							
REVENUE													
Government grants and contracts	\$ 21,374,005	\$ 161,096,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,470,735	\$ -	\$ 182,470,735	
Contributions and private grants	2,207,405	-	406,301	-	-	-	-	-	-	2,613,706	91,431	2,705,137	
Rental revenue	40,355	-	928,800	2,395,727	746,001	-	-	-	(1,674,801)	2,436,082	-	2,436,082	
Contracted sources	5,841,229	-	-	-	-	-	-	-	(3,911,865)	1,929,364	-	1,929,364	
Special events, net of \$95,910 of costs of direct benefit to donors	437,992	-	-	-	-	-	-	-	-	437,992	-	437,992	
Interest and dividend income	9,342	145,257	132	647	26	-	-	-	-	155,404	12,535	167,939	
Other public support	174,173	2,632,516	244,840	4,150	304,156	-	-	-	-	3,359,835	124,333	3,484,168	
Net assets released from restrictions	307,337	-	-	-	-	-	-	-	-	307,337	(307,337)	-	
Total Revenue	30,391,838	163,874,503	1,580,073	2,400,524	1,050,183	-	-	-	(5,586,666)	193,710,455	(79,038)	193,631,417	
EXPENSES													
Program Services													
Home attendant program	-	144,744,427	-	-	-	-	-	-	-	144,744,427	-	144,744,427	
Community services	5,989,927	-	-	-	-	-	-	-	(97,452)	5,892,475	-	5,892,475	
Senior citizens' services	5,111,041	-	-	-	-	-	-	-	(179,802)	4,931,239	-	4,931,239	
Housing and economic development	-	-	1,981,562	2,408,741	890,410	-	-	-	-	5,280,713	-	5,280,713	
Early childcare services	4,671,005	-	-	-	-	-	-	-	(321,515)	4,349,490	-	4,349,490	
Youth services	4,236,478	-	-	-	-	-	-	-	(76,464)	4,160,014	-	4,160,014	
School-age services	3,124,989	-	-	-	-	-	-	-	(41,835)	3,083,154	-	3,083,154	
Workforce services	491,470	-	-	-	-	-	-	-	-	491,470	-	491,470	
Total Program Services	23,624,910	144,744,427	1,981,562	2,408,741	890,410	-	-	-	(717,068)	172,932,982	-	172,932,982	
Supporting Services													
Management and general	4,169,455	15,692,071	159,000	123,912	34,417	-	-	-	(4,869,598)	15,309,257	-	15,309,257	
Fundraising	363,963	-	3,874	-	-	-	-	-	-	367,837	-	367,837	
Total Supporting Services	4,533,418	15,692,071	162,874	123,912	34,417	-	-	-	(4,869,598)	15,677,094	-	15,677,094	
Total Expenses	28,158,328	160,436,498	2,144,436	2,532,653	924,827	-	-	-	(5,586,666)	188,610,076	-	188,610,076	
Change in Net Assets Before HRA Adjustments	2,233,510	3,438,005	(564,363)	(132,129)	125,356	-	-	-	-	5,100,379	(79,038)	5,021,341	
Equity surplus due to HRA	-	1,363	-	-	-	-	-	-	-	1,363	-	1,363	
Change in Net Assets	2,233,510	3,439,368	(564,363)	(132,129)	125,356	-	-	-	-	5,101,742	(79,038)	5,022,704	
Beginning of year, as restated	10,873,822	12,457,417	2,819,389	(3,125,814)	2,565,850	21,919,256	57,347	-	-	47,567,267	4,235,493	51,802,760	
End of year	\$ 13,107,332	\$ 15,896,785	\$ 2,255,026	\$ (3,257,943)	\$ 2,691,206	\$ 21,919,256	\$ 57,347	\$ -	\$ -	\$ 52,669,009	\$ 4,156,455	\$ 56,825,464	

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