

TAX RETURN FILING INSTRUCTIONS

ILLINOIS FORM AG990-IL

FOR THE YEAR ENDING
JUNE 30, 2019

PREPARED FOR:

CONLEY OUTREACH COMMUNITY SERVICES
P.O. BOX 931
ELBURN, IL 60119

PREPARED BY:

SIKICH LLP
1415 W. DIEHL RD. SUITE 400
NAPERVILLE, IL 60563-2349

AMOUNT OF TAX:

NO PAYMENT IS REQUIRED.

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN TO:

OFFICE OF THE ATTORNEY GENERAL
CHARITABLE TRUST BUREAU
100 WEST RANDOLPH ST., 11TH FLOOR
CHICAGO, IL 60601-3175

RETURN MUST BE MAILED ON OR BEFORE:

PLEASE MAIL AS SOON AS POSSIBLE.

SPECIAL INSTRUCTIONS:

THE REPORT SHOULD BE SIGNED AND DATED BY AN AUTHORIZED
INDIVIDUAL(S).

ILLINOIS CHARITABLE ORGANIZATION ANNUAL REPORT

| | |
|-------|-------|
| PMT # | _____ |
| AMT | _____ |
| INIT | _____ |

Attorney General LISA MADIGAN State of Illinois
Charitable Trust Bureau, 100 West Randolph
11th Floor, Chicago, Illinois 60601

CO # 01-031131

Report for the Fiscal Period:

Beginning 07/01/2018

& Ending 06/30/2019
MO DAY YR

Make Checks Payable to the Illinois Charity Bureau Fund

- Check all items attached:**
- Copy of IRS Return
 - Audited Financial Statements
 - Copy of Form IFC
 - \$15.00 Annual Report Filing Fee
 - \$100.00 Late Report Filing Fee

Federal ID # 36-4059790

Are contributions to the organization tax deductible? Yes No

Date Organization was created: 06/08/1995
MO DAY YR

| | | |
|---|------------------|---|
| LEGAL NAME CONLEY OUTREACH COMMUNITY SERVICES | Year-end amounts | |
| MAIL ADDRESS P.O. BOX 931 | A) ASSETS | A) \$ 54,458. |
| CITY, STATE ELBURN, IL | B) LIABILITIES | B) \$ 2,532. |
| ZIP CODE 60119 | C) NET ASSETS | C) \$ 51,926. |
| I. SUMMARY OF ALL REVENUE ITEMS DURING THE YEAR: | PERCENTAGE | AMOUNT |
| D) PUBLIC SUPPORT, CONTRIBUTIONS & PROGRAM SERVICE REV. (GROSS AMTS.) | 97.325 % | D) \$ 98,275. |
| E) GOVERNMENT GRANTS & MEMBERSHIP DUES | 2.664 % | E) \$ 2,690. |
| F) OTHER REVENUES | 0.011 % | F) \$ 11. |
| G) TOTAL REVENUE, INCOME AND CONTRIBUTIONS RECEIVED (ADD D, E, & F) | 100 % | G) \$ 100,976. |
| II. SUMMARY OF ALL EXPENDITURES DURING THE YEAR: | | |
| H) OPERATING CHARITABLE PROGRAM EXPENSE | 89.577 % | H) \$ 88,717. |
| I) EDUCATION PROGRAM SERVICE EXPENSE | % | I) \$ |
| J) TOTAL CHARITABLE PROGRAM SERVICE EXPENSE (ADD H & I) | 89.577 % | J) \$ 88,717. |
| J1) JOINT COSTS ALLOCATED TO PROGRAM SERVICES (INCLUDED IN J): | | \$ |
| K) GRANTS TO OTHER CHARITABLE ORGANIZATIONS | % | K) \$ |
| L) TOTAL CHARITABLE PROGRAM SERVICE EXPENDITURE (ADD J & K) | 89.577 % | L) \$ 88,717. |
| M) MANAGEMENT AND GENERAL EXPENSE | 8.699 % | M) \$ 8,615. |
| N) FUNDRAISING EXPENSE | 1.725 % | N) \$ 1,708. |
| O) TOTAL EXPENDITURES THIS PERIOD (ADD L, M, & N) | 100 % | O) \$ 99,040. |
| III. SUMMARY OF ALL PAID FUNDRAISER AND CONSULTANT ACTIVITIES: (Attach Attorney General Report of Individual Fundraising Campaign- Form IFC. One for each PFR.) | | |
| PROFESSIONAL FUNDRAISERS: | | |
| P) TOTAL AMOUNT RAISED BY PAID PROFESSIONAL FUNDRAISERS | 100 % | P) \$ 0. |
| Q) TOTAL FUNDRAISERS FEES AND EXPENSES | % | Q) \$ |
| R) NET RECEIVED BY THE CHARITY (P MINUS Q=R) | % | R) \$ |
| PROFESSIONAL FUNDRAISING CONSULTANTS: | | |
| S) TOTAL AMOUNT PAID TO PROFESSIONAL FUNDRAISING CONSULTANTS | | S) \$ 0. |
| IV. COMPENSATION TO THE (3) HIGHEST PAID PERSONS DURING THE YEAR: | | |
| T) NAME, TITLE: DR. CAROL ALFREY, EXECUTIVE DIRECTOR | | T) \$ 49,765. |
| U) NAME, TITLE: JENNIFER SCHALACHTER, OFFICE ASSISTANT | | U) \$ 2,354. |
| V) NAME, TITLE: KIM WENDLING, BOOKKEEPER | | V) \$ 1,560. |
| V. CHARITABLE PROGRAM DESCRIPTION: CHARITABLE PROGRAM (3 HIGHEST BY \$ EXPENDED) CODE CATEGORIES | | List on back side of instructions CODE |
| W) DESCRIPTION: FAMILY AND INDIVIDUAL SERVICES | | W) # 111 |
| X) DESCRIPTION: | | X) # |
| Y) DESCRIPTION: | | Y) # |

| IF THE ANSWER TO ANY OF THE FOLLOWING IS YES, ATTACH A DETAILED EXPLANATION: | | YES | NO |
|--|---|-----|----|
| 1. | WAS THE ORGANIZATION THE SUBJECT OF ANY COURT ACTION, FINE, PENALTY OR JUDGMENT? | | X |
| 2. | HAS THE ORGANIZATION OR A CURRENT DIRECTOR, TRUSTEE, OFFICER OR EMPLOYEE THEREOF, EVER BEEN CONVICTED BY ANY COURT OF ANY MISDEMEANOR INVOLVING THE MISUSE OR MISAPPROPRIATION OF FUNDS OR ANY FELONY? | | X |
| 3. | DID THE ORGANIZATION MAKE A GRANT AWARD OR CONTRIBUTION TO ANY ORGANIZATION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES OWNS AN INTEREST; OR WAS IT A PARTY TO ANY TRANSACTION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES HAS A MATERIAL FINANCIAL INTEREST; OR DID ANY OFFICER, DIRECTOR OR TRUSTEE RECEIVE ANYTHING OF VALUE NOT REPORTED AS COMPENSATION? | | X |
| 4. | HAS THE ORGANIZATION INVESTED IN ANY CORPORATE STOCK IN WHICH ANY OFFICER, DIRECTOR OR TRUSTEE OWNS MORE THAN 10% OF THE OUTSTANDING SHARES? | | X |
| 5. | IS ANY PROPERTY OF THE ORGANIZATION HELD IN THE NAME OF OR COMMINGLED WITH THE PROPERTY OF ANY OTHER PERSON OR ORGANIZATION? | | X |
| 6. | DID THE ORGANIZATION USE THE SERVICES OF A PROFESSIONAL FUNDRAISER? (ATTACH FORM IFC) | | X |
| 7a. | DID THE ORGANIZATION ALLOCATE THE COST OF ANY SOLICITATION, MAILING, ADVERTISEMENT OR LITERATURE COSTS BETWEEN PROGRAM SERVICE AND FUNDRAISING EXPENSES? | | X |
| 7b. | IF "YES", ENTER (i) THE AGGREGATE AMOUNT OF THESE JOINT COSTS \$ _____ ; (ii) THE AMOUNT ALLOCATED TO PROGRAM SERVICES \$ _____ ; (iii) THE AMOUNT ALLOCATED TO MANAGEMENT AND GENERAL \$ _____ ; AND (iv) THE AMOUNT ALLOCATED TO FUNDRAISING \$ _____ | | |
| 8. | DID THE ORGANIZATION EXPEND ITS RESTRICTED FUNDS FOR PURPOSES OTHER THAN RESTRICTED PURPOSES? | | X |
| 9. | HAS THE ORGANIZATION EVER BEEN REFUSED REGISTRATION OR HAD ITS REGISTRATION OR TAX EXEMPTION SUSPENDED OR REVOKED BY ANY GOVERNMENTAL AGENCY? | | X |
| 10. | WAS THERE OR DO YOU HAVE ANY KNOWLEDGE OF ANY KICKBACK, BRIBE, OR ANY THEFT, DEFALCATION, MISAPPROPRIATION, COMMINGLING OR MISUSE OF ORGANIZATIONAL FUNDS? | | X |
| 11. | LIST THE NAME AND ADDRESS OF THE FINANCIAL INSTITUTIONS WHERE THE ORGANIZATION MAINTAINS ITS THREE LARGEST ACCOUNTS: <u>OLD SECOND NATIONAL BANK, 116 W. PIERCE, P.O. BOX 931, ELBURN, IL 60119</u> _____ _____ | | |
| 12. | NAME AND TELEPHONE NUMBER OF CONTACT PERSON: <u>DR. CAROL ALFREY (630) 365-2880</u> | | |

ALL ATTACHMENTS MUST ACCOMPANY THIS REPORT - SEE INSTRUCTIONS

UNDER PENALTY OF PERJURY, I (WE) THE UNDERSIGNED DECLARE AND CERTIFY THAT I (WE) HAVE EXAMINED THIS ANNUAL REPORT AND THE ATTACHED DOCUMENTS, INCLUDING ALL THE SCHEDULES AND STATEMENTS AND THE FACTS THEREIN STATED ARE TRUE AND COMPLETE AND FILED WITH THE ILLINOIS ATTORNEY GENERAL FOR THE PURPOSE OF HAVING THE PEOPLE OF THE STATE OF ILLINOIS RELY THEREUPON. I HEREBY FURTHER AUTHORIZE AND AGREE TO SUBMIT MYSELF AND THE REGISTRANT HEREBY TO THE JURISDICTION OF THE STATE OF ILLINOIS.

BE SURE TO INCLUDE ALL FEES DUE:

- 1.) REPORTS ARE DUE WITHIN SIX MONTHS OF YOUR FISCAL YEAR END.
- 2.) FOR FEES DUE SEE INSTRUCTIONS.
- 3.) REPORTS THAT ARE LATE OR INCOMPLETE ARE SUBJECT TO A \$100.00 PENALTY.

CAROL ALFREY

PRESIDENT or TRUSTEE (PRINT NAME)

SIGNATURE

DATE

KRIS CONLEY

TREASURER or TRUSTEE (PRINT NAME)

SIGNATURE

DATE

JILL M. BOYLE, CPA

PREPARER (PRINT NAME)

SIGNATURE

DATE

Jill M. Boyle, CPA 4/28/20



1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

November 10, 2019

Office of the Attorney General
Charitable Trust and Solicitations Bureau
Attn: Annual Report Section
100 West Randolph Street, 11th Floor
Chicago, IL 60601

Re: Conley Outreach Community Services
P.O. Box 931
Elburn, IL 60119
FEIN: 36-4059790
Co. Number: 01-031131
Tax Period Ended: June 30, 2019

Dear Madame or Sir:

The above-named taxpayer respectfully requests an extension of time, until February 29, 2020 to file their exempt organization return, Form AG990-IL for the period indicated above. The taxpayer requests this extension in order to gather data needed to file a complete and accurate return.

If you have any questions, please contact me at (262) 754-9400 ext. 378.

Respectfully,

A handwritten signature in black ink that reads "Jill M Boyle, CPA".

Jill Boyle, CPA
Senior Manager

SIKICH.COM

February 20, 2020

Office of the Attorney General
Charitable Trust and Solicitations Bureau
Attn: Annual Report Section
100 West Randolph, 11th Floor
Chicago, IL 60601-3175

Re: Conley Outreach Community Services
P.O. Box 931
Elburn, IL 60119
FEIN: 36-4059790
CO #: 01-031131
Tax Period Ending: June 30, 2019

Dear Sir/Madame:

The above-named taxpayer respectfully requests an extension of time, until May 15, 2020 to file their exempt organization return, Form AG990-IL for the period indicated above.

We are requesting additional time to file in order finalize the Federal Form 990 and prepare a complete and accurate Form AG990-IL. We have enclosed the following as support of our request for additional time:

1. Preliminary copy of the 2018 Form AG990-IL
2. Balance Sheet and Income Statement for Year End June 30, 2019
3. Form 8868 filed with the Internal Revenue Service, showing an extension of time to file until May 15, 2020
4. Payment of the report filing fee (\$15.00)

We respectfully request an extension of time to file the AG990-IL until May 15, 2020.

Very Truly,

A handwritten signature in cursive script that reads "Jill M. Boyle, CPA".

Jill M. Boyle, CPA
Senior Manager

Short Form

Form 990-EZ

Return of Organization Exempt From Income Tax

2018

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/Form990EZ for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Open 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: C Name of organization CONLEY OUTREACH COMMUNITY SERVICES D Employer identification number 36-4059790 E Telephone number (630) 365-2880 F Group Exemption Number

G Accounting Method: X Accrual I Website: WWW.CONLEYOUTREACH.ORG H Check if the organization is not required to attach Schedule B

J Tax-exempt status (check only one) - X 501(c)(3) K Form of organization: X Corporation L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 100,976.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I X

Table with 3 columns: Description, Line Number, Amount. Rows include Revenue (1-9), Expenses (10-17), and Net Assets (18-21). Total revenue is 100,976 and total expenses is 99,040, resulting in a net asset of 1,936.

LHA For Paperwork Reduction Act Notice, see the separate instructions. Form 990-EZ (2018)

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

| | (A) Beginning of year | | (B) End of year |
|---|-----------------------|----|-----------------|
| 22 Cash, savings, and investments | 53,051. | 22 | 54,322. |
| 23 Land and buildings | | 23 | |
| 24 Other assets (describe in Schedule O) SEE SCHEDULE O | 566. | 24 | 136. |
| 25 Total assets | 53,617. | 25 | 54,458. |
| 26 Total liabilities (describe in Schedule O) SEE SCHEDULE O | 3,627. | 26 | 2,532. |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 49,990. | 27 | 51,926. |

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? **SEE SCHEDULE O**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

| | | | |
|---|--|-----|---------|
| 28 SEE SCHEDULE O | | 28a | 68,992. |
| (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | | | |
| 29 HOLIDAY SPIRIT - PROVIDES LIMITED, SHORT-TERM FINANCIAL ASSISTANCE TO LOCAL INDIVIDUALS AND FAMILIES DURING THE HOLIDAY SEASON. | | 29a | 8,165. |
| (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | | | |
| 30 GOOD GRIEF PROGRAM - PROVIDES RESOURCES TO GRIEVING CHILDREN, YOUTH AND ADULTS SEEKING SUPPORT. | | 30a | 8,066. |
| (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | | | |
| 31 Other program services (describe in Schedule O) SEE SCHEDULE O | | 31a | 3,494. |
| (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | | | |
| 32 Total program service expenses (add lines 28a through 31a) | | 32 | 88,717. |

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated - see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

| (a) Name and title | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|------------------------------------|--|--|---|--|
| ROBERT BARNHART BOARD MEMBER | 2.00 | 0. | 0. | 0. |
| MARJORIE ANDERSON BOARD MEMBER | 2.00 | 0. | 0. | 0. |
| TOM FINK BOARD MEMBER | 2.00 | 0. | 0. | 0. |
| WILLIAM KING, JR. BOARD MEMBER | 2.00 | 0. | 0. | 0. |
| CHERYL HACKBARTH BOARD MEMBER | 2.00 | 0. | 0. | 0. |
| ROBIN URICH BOARD MEMBER | 2.00 | 0. | 0. | 0. |
| CAROL ALFREY EXECUTIVE DIRECTOR | 30.00 | 48,807. | 0. | 0. |
| ALLEN MILLER PRESIDENT | 2.00 | 0. | 0. | 0. |
| KRIS CONLEY TREASURER | 2.00 | 0. | 0. | 0. |
| SARAH CONLEY VICE PRESIDENT | 2.00 | 0. | 0. | 0. |
| | | | | |
| | | | | |
| | | | | |

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Sch. O to respond to any question in this Part V [X]

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?
35b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0.
37b Did the organization file Form 1120-POL for this year?
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?
38b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b N/A
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9 39a N/A
39b Gross receipts, included on line 9, for public use of club facilities 39b N/A
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.
40b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I
40c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 0.
40e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T
41 List the states with which a copy of this return is filed IL
42a The organization's books are in care of KIM WENDLING Telephone no. (630) 557-2483 Located at 54 SNOW STREET, SUGAR GROVE, IL ZIP + 4 60554
42b 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)?
42c At any time during the calendar year, did the organization maintain an office outside the United States?
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year 43 N/A
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office?
If "Yes," complete Schedule C, Part I

Table with 3 columns: Question, Yes, No. Row 46: Yes (empty), No (X)

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II

Table with 3 columns: Question, Yes, No. Row 47: Yes (empty), No (X)

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

Table with 3 columns: Question, Yes, No. Row 48: Yes (empty), No (X)

49a Did the organization make any transfers to an exempt non-charitable related organization?

Table with 3 columns: Question, Yes, No. Row 49a: Yes (empty), No (X)

b If "Yes," was the related organization a section 527 organization?

Table with 3 columns: Question, Yes, No. Row 49b: Yes (empty), No (empty)

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

Table with 5 columns: (a) Name and title of each employee, (b) Average hours per week devoted to position, (c) Reportable compensation (Forms W-2/1099-MISC), (d) Health benefits, contributions to employee benefit plans, and deferred compensation, (e) Estimated amount of other compensation. Row 1: NONE

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None." NONE

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation. All rows empty.

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations must attach a completed Schedule A [X] Yes [] No

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: CAROL ALFREY, EXECUTIVE DIRECTOR Date

Table for Preparer Information: Print/Type preparer's name (JILL M. BOYLE, CPA), Preparer's signature (JILL M. BOYLE, CPA), Date (04/27/20), Check self-employed (), PTIN (P01246734), Firm's name (SIKICH LLP), Firm's EIN (36-3168081), Firm's address (1415 W. DIEHL RD. SUITE 400, NAPERVILLE, IL 60563-2349), Phone no. ((630)566-8400)

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [] No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization **CONLEY OUTREACH COMMUNITY SERVICES** Employer identification number **36-4059790**

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

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

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

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

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 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.") | 106,575. | 101,828. | 103,621. | 120,271. | 100,965. | 533,260. |
| 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 | 106,575. | 101,828. | 103,621. | 120,271. | 100,965. | 533,260. |
| 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. | | | | | | 533,260. |

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 | 106,575. | 101,828. | 103,621. | 120,271. | 100,965. | 533,260. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 11. | 10. | 8. | 10. | 11. | 50. |
| 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.) | 262. | | | | | 262. |
| 11 Total support. Add lines 7 through 10 | | | | | | 533,572. |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here | | | | | | <input type="checkbox"/> |

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|-------------------------------------|
| 14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) | 14 | 99.94 % |
| 15 Public support percentage from 2017 Schedule A, Part II, line 14 | 15 | % |
| 16a 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | | <input 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"/> |

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 | 99.21 % |

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 | .01 % |

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? | | |
| b A family member of a person described in (a) above? | | |
| c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i> | | |

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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i> | | |
| 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? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i> | | |

Section C. Type II Supporting Organizations

| | Yes | No |
|--|-----|----|
| 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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i> | | |

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

| | | |
|---|--|--|
| 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? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i> | | |
| b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i> | | |
| 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? <i>Provide details in Part VI.</i> | | |
| b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i> | | |

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

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

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

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

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

MISCELLANEOUS REVENUE

2014 AMOUNT: \$ 262.

Multiple horizontal lines for providing additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

CONLEY OUTREACH COMMUNITY SERVICES

Employer identification number

36-4059790

FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:

| DESCRIPTION OF PROPERTY: | AMOUNT: |
|--------------------------|---------|
| INTEREST | 11. |

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

| DESCRIPTION OF OTHER EXPENSES: | AMOUNT: |
|--------------------------------|---------|
| ADVERTISING & PROMOTION | 6,461. |
| DEPRECIATION | 430. |
| EMERGENCY ASSISTANCE | 15,673. |
| TRAVEL | 270. |
| INSURANCE | 2,712. |
| MISCELLANEOUS | 589. |
| OFFICE SUPPLIES & EXPENSE | 4,657. |
| DUES & SUBSCRIPTIONS | 330. |
| CONFERENCES AND MEETINGS | 75. |
| TOTAL TO FORM 990-EZ, LINE 16 | 31,197. |

FORM 990-EZ, PART II, LINE 24, OTHER ASSETS:

| DESCRIPTION | BEG. OF YEAR | END OF YEAR |
|--------------------------|--------------|-------------|
| OTHER DEPRECIABLE ASSETS | 566. | 136. |

FORM 990-EZ, PART II, LINE 26, OTHER LIABILITIES:

| DESCRIPTION | BEG. OF YEAR | END OF YEAR |
|-------------------------------------|--------------|-------------|
| ACCOUNTS PAYABLE + ACCRUED EXPENSES | 3,627. | 2,532. |

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - PROVIDE SERVICES TO THE

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 CONLEY OUTREACH COMMUNITY SERVICES | Employer identification number 36-4059790 |
|---|---|

WESTERN KANE COUNTY COMMUNITY, INCLUDING EDUCATION FOR PARENTS OF SPECIAL NEEDS CHILDREN, COUNSELING FOR INDIVIDUALS AND FAMILIES WHO ARE GRIEVING THE LOSS OF A LOVED ONE, AND SHORT-TERM FINANCIAL ASSISTANCE FOR FAMILIES IN NEED.

**FORM 990-EZ, PART III, LINE 28, PROGRAM SERVICE ACCOMPLISHMENTS:
WEST TOWNS - THE WEST TOWNS HUMAN SERVICES NETWORK IS A FREE, CONFIDENTIAL RESOURCE AND REFERRAL SERVICE. CALLERS ARE LINKED TO OVER 80 AGENCIES IN KANE, KENDALL AND DEKALB COUNTIES THAT PROVIDE AFFORDABLE HEALTH AND HUMAN SERVICES.**

**FORM 990-EZ, PART III LINE 31, OTHER PROGRAM SERVICE ACCOMPLISHMENTS:
KANELAND COMMUNITY PARTNERS - THE KANELAND COMMUNITY PARTNERS PROVIDE INFORMATION AND SUPPORT TO CHILDREN REGARDING HEALTHY LIFESTYLES.
GRANTS \$ 0. EXPENSES \$ 2,247.**

**COMMUNITY CARE TEAM - THE COMMUNITY CARE TEAM IS A NETWORK OF ADULT NATURAL HELPERS WHO RECEIVE SPECIALIZED TRAINING IN HOW TO EFFECTIVELY LISTEN, RESPOND AND REFER FRIENDS AND NEIGHBORS FOR HELP WITH COMMON MENTAL HEALTH AND SUBSTANCE ABUSE DISORDERS.
GRANTS \$ 0. EXPENSES \$ 1,247.**

**FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:
THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY, OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.
THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY, OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.**



**CONLEY OUTREACH COMMUNITY
SERVICES, LTD.**

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2019

SIKICH.COM

CONLEY OUTREACH COMMUNITY SERVICES, LTD.
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1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Conley Outreach Community Services, Ltd.

Report on the Financial Statements

We have audited the accompanying financial statements of Conley Outreach Community Services, Ltd. (the Organization) (an Illinois not-for-profit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects the financial position of Conley Outreach Community Services, Ltd. as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter - New Standards

As discussed in Note 2 of the financial statements, the Organization adopted new accounting guidance as issued by the Financial Accounting Standards Board (FASB) under Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958) - Presentation of Financial Statements of Not-for-Profit Entities*. Our opinion is not modified with respect to this matter.

Sikich LLP

Naperville, Illinois
February 14, 2020

FINANCIAL STATEMENTS

CONLEY OUTREACH COMMUNITY SERVICES, LTD.

STATEMENT OF FINANCIAL POSITION

June 30, 2019

| ASSETS | |
|---|-------------------------|
| CURRENT ASSETS | |
| Cash and cash equivalents | \$ 54,322 |
| | <u>54,322</u> |
| Total current assets | <u>54,322</u> |
| NONCURRENT ASSETS | |
| Furniture and equipment | 7,785 |
| Less accumulated depreciation | <u>(7,649)</u> |
| Net fixed assets | 136 |
| TOTAL ASSETS | <u><u>\$ 54,458</u></u> |
| LIABILITIES AND NET ASSETS | |
| CURRENT LIABILITIES | |
| Accrued liabilities | \$ 2,532 |
| | <u>2,532</u> |
| Total liabilities | <u>2,532</u> |
| NET ASSETS | |
| Without donor restrictions | 31,226 |
| With donor restrictions | <u>20,700</u> |
| Total net assets | <u>51,926</u> |
| TOTAL LIABILITIES AND NET ASSETS | <u><u>\$ 54,458</u></u> |

See accompanying notes to financial statements.

CONLEY OUTREACH COMMUNITY SERVICES, LTD.

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2019

| | Without Donor Restrictions | With Donor Restrictions | Total |
|---------------------------------------|---------------------------------------|------------------------------------|--------------|
| PUBLIC SUPPORT AND REVENUE | | | |
| Grants and contracts | \$ 71,100 | \$ 4,458 | \$ 75,558 |
| In-kind donations | 27,300 | - | 27,300 |
| Contributions | 5,274 | 17,443 | 22,717 |
| Membership dues | 2,690 | - | 2,690 |
| Interest | 11 | - | 11 |
| Net assets released from restrictions | 24,478 | (24,478) | - |
| Total public support and revenue | 130,853 | (2,577) | 128,276 |
| EXPENSES | | | |
| Program services | | | |
| West Towns | 87,557 | - | 87,557 |
| Good Grief Fund | 9,726 | - | 9,726 |
| Holiday Spirit | 9,325 | - | 9,325 |
| Kaneland Community Partners | 3,407 | - | 3,407 |
| Community Care Team | 2,407 | - | 2,407 |
| Total program services | 112,422 | - | 112,422 |
| Support services | | | |
| Management and general | 11,012 | - | 11,012 |
| Fundraising | 2,906 | - | 2,906 |
| Total support services | 13,918 | - | 13,918 |
| Total expenses | 126,340 | - | 126,340 |
| CHANGE IN NET ASSETS | 4,513 | (2,577) | 1,936 |
| NET ASSETS, BEGINNING OF YEAR | 26,713 | 23,277 | 49,990 |
| NET ASSETS, END OF YEAR | \$ 31,226 | \$ 20,700 | \$ 51,926 |

See accompanying notes to financial statements.

CONLEY OUTREACH COMMUNITY SERVICES, LTD.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2019

| | Program Services | | | | | Administrative Support Services | | | | Total |
|----------------------------------|------------------|-----------------|-----------------|--------------------------------------|---------------------|---------------------------------|------------------------|-----------------|---------------------------------------|-------------------|
| | West Towns | Good Grief Fund | Holiday Spirit | Kaneland Coalition for Healthy Youth | Community Care Team | Total Program Services | Management and General | Fundraising | Total Administrative Support Services | |
| FUNCTIONAL EXPENSES | | | | | | | | | | |
| Salaries and related | | | | | | | | | | |
| Salaries and wages | \$ 46,203 | \$ 4,174 | \$ 608 | \$ 608 | \$ 608 | \$ 52,201 | \$ 4,048 | \$ 995 | \$ 5,043 | \$ 57,244 |
| Payroll taxes | 2,898 | 181 | 181 | 181 | 181 | 3,622 | 426 | 213 | 639 | 4,261 |
| Total salaries and related | 49,101 | 4,355 | 789 | 789 | 789 | 55,823 | 4,474 | 1,208 | 5,682 | 61,505 |
| Operating expenses | | | | | | | | | | |
| Advertising | 4,651 | 291 | 291 | 291 | 291 | 5,815 | 646 | - | 646 | 6,461 |
| Conferences and meetings | - | - | - | - | - | - | 75 | - | 75 | 75 |
| Depreciation | 293 | 18 | 18 | 18 | 18 | 365 | 43 | 22 | 65 | 430 |
| Dues and subscriptions | 224 | 14 | 14 | 14 | 14 | 280 | 33 | 17 | 50 | 330 |
| Emergency assistance | 8,916 | - | 6,757 | - | - | 15,673 | - | - | - | 15,673 |
| Facility | 18,565 | 1,660 | 1,160 | 1,160 | 1,160 | 23,705 | 2,730 | 1,365 | 4,095 | 27,800 |
| Insurance | 1,988 | 479 | - | 28 | - | 2,495 | 217 | - | 217 | 2,712 |
| Maintenance | - | 1,423 | - | - | - | 1,423 | - | - | - | 1,423 |
| Miscellaneous | 500 | - | - | - | - | 500 | 89 | - | 89 | 589 |
| Office | 1,449 | 205 | 47 | 66 | 66 | 1,833 | 203 | 30 | 233 | 2,066 |
| Printing and postage | 177 | 11 | 11 | 11 | 11 | 221 | 119 | 209 | 328 | 549 |
| Professional fees | - | - | - | - | - | - | 2,300 | - | 2,300 | 2,300 |
| Supplies | 92 | 1,232 | 200 | 992 | 20 | 2,536 | - | 55 | 55 | 2,591 |
| Telephone | 600 | 38 | 38 | 38 | 38 | 752 | 83 | - | 83 | 835 |
| Travel | 270 | - | - | - | - | 270 | - | - | - | 270 |
| Utilities | 731 | - | - | - | - | 731 | - | - | - | 731 |
| Total operating expenses | 38,456 | 5,371 | 8,536 | 2,618 | 1,618 | 56,599 | 6,538 | 1,698 | 8,236 | 64,835 |
| TOTAL FUNCTIONAL EXPENSES | \$ 87,557 | \$ 9,726 | \$ 9,325 | \$ 3,407 | \$ 2,407 | \$ 112,422 | \$ 11,012 | \$ 2,906 | \$ 13,918 | \$ 126,340 |

See accompanying notes to financial statements.

CONLEY OUTREACH COMMUNITY SERVICES, LTD.

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES

| | |
|--|------------------|
| Change in net assets | \$ 1,936 |
| Adjustments to reconcile change in net assets to cash from operating activities | |
| Depreciation | 430 |
| Changes in certain assets and liabilities | |
| Accounts payable | (660) |
| Accrued liabilities | (435) |
| | <hr/> |
| Total adjustments | (665) |
| | <hr/> |
| Net cash from operating activities | 1,271 |
| | <hr/> |
| NET INCREASE IN CASH AND CASH EQUIVALENTS | 1,271 |
| | <hr/> |
| CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR | 53,051 |
| | <hr/> |
| CASH AND CASH EQUIVALENTS, END OF YEAR | \$ 54,322 |
| | <hr/> <hr/> |
| NON-CASH OPERATING ACTIVITIES | |
| Receipt of donated space | \$ 27,300 |
| | <hr/> <hr/> |

See accompanying notes to financial statements.

CONLEY OUTREACH COMMUNITY SERVICES, LTD.

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

1. NATURE OF ORGANIZATION

Conley Outreach Community Services, Ltd. (the Organization) was incorporated in the State of Illinois on June 8, 1995. It provides services to the western Kane County community, including education for parents of special needs children, counseling for individuals and families who are grieving the loss of a loved one, and short-term financial assistance for families in need. The Organization's support comes primarily from individual donor contributions and various grants.

West Towns

The West Towns human services network is a free, confidential resource and referral service. Callers are linked to over 80 agencies in Kane, Kendall and Dekalb Counties that provide affordable health and human services.

Good Grief Fund

Provides resources to grieving children, youth and adults seeking support.

Holiday Spirit

Provides limited, short-term financial assistance to local individuals and families during the holiday season.

Kaneland Coalition for Healthy Youth

Provides information and support to children regarding healthy lifestyles.

Community Care Team

The Community Care Team is a network of adult natural helpers who receive specialized training in how to effectively listen, respond and refer friends and neighbors for help with common mental health and substance abuse disorders.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared using the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America (USGAAP).

Classification of Net Assets

The accompanying consolidated financial statements have been prepared to present balances and transactions according to the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follow:

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor restrictions.

Net Assets With Donor Restrictions - Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Cash and Cash Equivalents

Cash is defined as cash on hand, amounts held at financial institutions, and short-term highly liquid investments that are readily convertible to known amounts of cash. Investments with an original maturity of three months or less are considered short-term for these purposes.

The Organization does not have deposits at financial institutions in excess of federally insured limits.

Fixed Assets

Fixed assets are stated at cost. The Organization does not have a formal capitalization threshold. Repairs and maintenance are charged to expense as incurred.

Depreciation is computed using the straight-line method over estimated useful lives:

| | |
|-------------------------|---------|
| Furniture and equipment | 5 years |
|-------------------------|---------|

Depreciation expense is \$430.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition

Gifts of cash and other assets received without donor stipulations are reported as increases in net assets without donor restrictions. Gifts received with a donor stipulation that limits their use are reported as increases in net assets with donor restrictions. When a donor stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Membership dues are recorded as revenue during the year related services are rendered.

Advertising Costs

Advertising costs, except for costs associated with direct-response advertising, are charged to operations when incurred. The costs of direct-response advertising are capitalized and amortized over the period during which future benefits are expected to be received. The Organization has no costs associated with direct-response advertising. Advertising expense is \$6,461.

Functional Expense Allocation

The costs of providing program service and other activities have been summarized on a functional basis in the statement of activities and the statement of functional expenses. The financial statements report certain categories of expenses that are attributable to more than one function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation and facility, which are allocated on an estimated square-footage basis, as well as salaries, which is allocated on the basis of estimates of time and effort.

Donated Services

The Organization also received a significant amount of donated services from volunteers who assist with the operations. No amounts have been recognized in the accompanying statements of activities for these volunteer services because the criteria for recognition of such volunteer effort have not been satisfied.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donated Space

Donated space is recognized at their estimated fair value on the date of donation. The Organization received the free rental of space valued in the amount of \$27,300. This amount is shown as in-kind donations revenue on the statements of activities and allocated to donated facilities expense on the statements of functional expenses.

Income Taxes

The Organization qualifies for tax-exempt status under Section 501(c)(3) of the Internal Revenue Code as other than a private foundation.

Use of Estimates

The preparation of financial statements in conformity with USGAAP 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 financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

New Accounting Standards

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers*, as amended by ASU No. 2015-14, which supersedes or replaces nearly all USGAAP revenue recognition guidance. This standard establishes a new contract and control-based revenue recognition model, changes the basis for deciding when revenue is recognized over time or at a point in time, and will expand disclosures about revenue. ASU No. 2014-09, as amended, is effective for nonpublic companies for annual reporting periods beginning after December 15, 2018 and interim periods within the annual period beginning after December 15, 2019. Management is currently assessing the impact of this new standard.

In February 2016, FASB issued ASU No. 2016-02, *Leases (Topic 842)*, to increase the transparency and comparability about leases among entities. The new guidance requires lessees to recognize a lease liability and a corresponding lease asset for virtually all lease contracts. It also requires additional disclosures about leasing arrangements. ASU No. 2016-02, as amended by ASU No. 2019-10, is effective for nonpublic entities for fiscal years beginning after December 15, 2020 and interim periods within fiscal years beginning after December 15, 2021. ASU No. 2016-02 originally specified a modified retrospective transition method which requires the entity to initially apply the new leases standard at the beginning of the earliest period presented in the financial statements. In July 2018, FASB issued ASU No. 2018-11, *Leases (Topic 842): Targeted Improvements*, providing a second, optional transition method which allows the entity to apply the new standard at the adoption date and recognize a cumulative-effect adjustment to the opening balance of retained earnings in the period of adoption.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Standards (Continued)

The Organization is currently assessing the impact of this new standard, including the two optional transition methods.

In August 2016, FASB issued ASU No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities (Topic 958)*. The ASU amends the current reporting model for nonprofit organizations and enhances their required disclosures. The major changes include: (a) requiring the presentation of only two classes of net assets now entitled *net assets without donor restrictions* and *net assets with donor restrictions*, (b) modifying the presentation of underwater endowment funds and related disclosures, (c) requiring the use of the place-in-service approach to recognize the expirations or restrictions on gifts used to acquire or construct long-lived assets absent explicit donor stipulations otherwise, (d) requiring that all nonprofits present an analysis of expenses by function and nature in either the statement of activities, a separate statement, or in the notes and disclose a summary of the allocation methods used to allocate costs, (e) requiring the disclosure of quantitative and qualitative information regarding liquidity and availability of resources, (f) presenting investment return net of external and direct internal investment expenses, and (g) modifying other financial statement reporting requirements and disclosures intended to increase the usefulness of nonprofit financial statements. The Organization has adopted this ASU for the year ended June 30, 2019.

In June 2018, FASB has issued ASU No. 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. ASU No. 2018-08 is intended to assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of contribution accounting guidance, or as exchange (reciprocal) transactions subject to other guidance, and (2) determining whether a contribution is conditional. ASU No. 2018-08 is effective for fiscal years beginning after December 15, 2018, for transactions in which the entity serves as a resource recipient, and for fiscal years beginning after December 15, 2019, for transactions in which the entity serves as a resource provider. Early adoption is permitted. The Organization is currently assessing the impact of this new standard.

CONLEY OUTREACH COMMUNITY SERVICES, LTD.
NOTES TO FINANCIAL STATEMENTS (Continued)

3. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization receives contributions and promises to give with donor restrictions to be used in accordance with the associated purpose or time restriction.

The Organization considers it appropriate that earnings from contributions with and without donor restrictions are for use in current programs which are ongoing, major, and central to its annual operations and are also available to meet cash needs for general expenditures. General expenditures include administrative and general expenses and fundraising expenses expected to be paid in the subsequent year. Annual operations are defined as activities occurring during the Organization's fiscal year. The Organization manages its cash available to meet general expenditures with the following guiding principles:

- Operating within a prudent range of financial soundness and stability,
- Maintaining adequate liquid assets

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise of the following:

| | |
|--|-------------|
| FINANCIAL ASSETS | |
| Cash and cash equivalents | \$ 54,322 |
| | <hr/> |
| Total financial assets available within one year | 54,322 |
| | <hr/> |
| Net assets with donor restrictions | (20,700) |
| | <hr/> |
| FINANCIAL ASSETS AVAILABLE TO MEET CASH NEEDS FOR GENERAL USE WITHIN ONE YEAR | |
| | \$ 33,622 |
| | <hr/> <hr/> |

4. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of the following:

| | |
|--|-------------|
| Restricted for purpose | |
| Good Grief Fund | \$ 12,229 |
| Good Samaritan Fund | 4,280 |
| Holiday Spirit | 4,191 |
| | <hr/> |
| TOTAL NET ASSETS WITH DONOR RESTRICTIONS | \$ 20,700 |
| | <hr/> <hr/> |

5. SUBSEQUENT EVENTS

The date to which events occurring after June 30, 2019, the date of the most recent statement of financial position, have been evaluated for possible adjustment to the financial statements or disclosure is February 14, 2020, the date the financial statements were available to be issued.