EXTENDED TO NOVEMBER 15, 2023 **Return of Organization Exempt From Income Tax**

OMB No. 1545-0047 Open to Public

Department of the Treasury Internal Revenue Service

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.

Inspection

A F	or the	2022 calendar year, or tax year beginning and	ending					
Вс	heck if pplicable	C Name of organization		D Employer identific	cation number			
	Addres			24 22552	2.6			
	Name change	Doing business as		34-0866026				
F	Initial return Final	Number and street (or P.O. box if mail is not delivered to street address) 1223 WEST SIXTH STREET	Room/suite	E Telephone number 216-861-5500				
	Jreturn/ termin- ated	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	16,816,002.			
	Amend return	ed CLEVELAND, OH 44113		H(a) Is this a group re	eturn			
	Applica	F Name and address of principal officer:COLLEEN COTTER		for subordinates	? Yes X No			
	pendin	1223 WEST SIXTH STREET, CLEVELAND, OH	44113	H(b) Are all subordinates in	cluded? Yes No			
1.7	24-646	empt status: X 501(c)(3) 501(c) () (insert no.) 4947(a)(1)		4 ' '	list. See instructions			
	Vebsit	THE TACCTON ODG		H(c) Group exemption	n number			
		organization: X Corporation Trust Association Other	L Year	of formation: 1905 N	State of legal domicile: OH			
		Summary						
_		Briefly describe the organization's mission or most significant activities:	SCHEDU	ILE O.				
õ	1 1	Briefly describe the organization's mission of most significant activities.						
Jan		Check this box if the organization discontinued its operations or dispo	sed of more	than 25% of its net as	sets			
Governance		Check this box			21			
Ĝ		Number of independent voting members of the governing body (Fart VI, line 1b)			21			
රේ		Total number of individuals employed in calendar year 2022 (Part V, line 2a)			164			
ties					797			
Activities &		Total number of volunteers (estimate if necessary)			0.			
Ac		Total unrelated business revenue from Part VIII, column (C), line 12			0.			
_	Ь	Net unrelated business taxable income from Form 990-T, Part I, line 11		Prior Year	Current Year			
	_		-	14,780,627.	16,322,207.			
ne		Contributions and grants (Part VIII, line 1h)		1,500.	6,845.			
Revenue		Program service revenue (Part VIII, line 2g)		598,451.	327,722.			
Re		Investment income (Part VIII, column (A), lines 3, 4, and 7d)		-92,638.	-152,066.			
		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		15,287,940.	16,504,708.			
_		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		0.	0.			
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.			
		Benefits paid to or for members (Part IX, column (A), line 4)		11,033,324.	12,995,969.			
es	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		11,033,324.	0.			
Expenses	16a I	Professional fundraising fees (Part IX, column (A), line 11e) Total fundraising expenses (Part IX, column (D), line 25) 833,4	· · ·	0.				
Ď.	_			2,829,679.	3,636,573.			
ш		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		13,863,003.				
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		1,424,937.				
	19	Revenue less expenses. Subtract line 18 from line 12		eginning of Current Year	End of Year			
Net Assets or Fund Balances			B	18,594,395.	19,639,593.			
sset	20	Total assets (Part X, line 16)		2,520,766.	5,532,336.			
Jag A	21	Total liabilities (Part X, line 26)		16,073,629.	14,107,257.			
킾	22	Net assets or fund balances. Subtract line 21 from line 20		10,073,023.	14,107,237.			
Pa	art II	Signature Block			v knowledge and haliaf it is			
Und	er pena	Ities of perjury, I declare that I have examined this return, including accompanying schedule	s and statem	ients, and to the best of th	y kilowieuge allu bellei, it is			
true	, correc	t, and complete. Declaration of preparer (other than officer) is based on all information of w	nich preparei	nas any knowledge.				
		PROPERTY.		Date				
Ε.		Rathes		10000				
CL	IEN.	COPY Barnes EXECUTIVE DIRECTOR						
				Date Check	II PTIN			
		YOUR NET WORTH		Ollow L				
	3 14	H, CPA, AB		7/06/23 if self-employ	4-1463411			
	parer	Firm's name BARNES WENDLING CPAS INC.		Firm's EIN 3	#_T#03#TT			
Use	Only	Firm's address 5050 WATERFORD DRIVE		Dh / A	NU) 03N-38EU			
_		SHEFFIELD VILLAGE, OH 44035		Phone no. (4	40) 934-3850			
May	the IF	RS discuss this return with the preparer shown above? See instructions			X Yes No			

Par	Check if Schedule O contains a response or note to any line in this Part III
_	
1	Briefly describe the organization's mission: SEE SCHEDULE O.
	SEE SCREDULE O.
2	Did the organization undertake any significant program services during the year which were not listed on the
2	prior Form 990 or 990-EZ?
	If "Voc." 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 X No
3	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:) (Eynances \$ 4,824,564 • including grants of \$) (Revenue \$
70	LEGAL AID PROMOTES EDUCATION AND ECONOMIC STABILITY FOR PEOPLE WITH LOW
	INCOMES, LEGAL AID'S STRATEGIES IN ACHIEVING THIS GOAL INCLUDE:
	REMOVING EMPLOYMENT BARRIERS, PROVIDING CONSUMER PROTECTION, INCREASING
	ACCESS TO PUBLIC BENEFITS. AND IMPROVING CLIENTS' ACCESS TO QUALITY
	EDUCATION. IN 2022, LEGAL AID REMOVED EDUCATION BARRIERS FOR CLIENTS IN
	100% OF RELEVANT CASES. WE ALSO REDUCED DEBT, INCREASED INCOME, AND
	INCREASED ASSETS FOR OUR CLIENTS BY \$10.5 MILLION.
4b	(Code:) (Expenses \$ 3,762,628 • including grants of \$) (Revenue \$)
	LEGAL AID IMPROVES SAFETY AND HEALTH FOR PEOPLE WITH LOW INCOMES. LEGAL
	AID'S STRATEGIES IN ACHIEVING THIS GOAL INCLUDE: SECURING SAFETY FOR
	DOMESTIC VIOLENCE SURVIVORS AND OTHER VICTIMS OF CRIME; INCREASING
	ACCESS TO HEALTHCARE; AND IMPROVING HEALTH AND SAFETY OF HOMES AND
	NEIGHBORHOODS. IN 2022, LEGAL AID INCREASED SAFETY FOR 97% OF CLIENTS
	FOR WHOM SAFETY WAS AN ISSUE AND EXPANDED OUR MEDICAL LEGAL
	PARTNERSHIPS WITH LOCAL HEALTH PROVIDERS.
	(Code:) (Expenses \$ 5,396,457 • including grants of \$) (Revenue \$ 6,845 •)
4c	(Code:) (Expenses \$ 5,396,457. including grants of \$) (Revenue \$ 6,845.) LEGAL AID SECURES DECENT, AFFORDABLE HOUSING FOR PEOPLE WITH LOW
	INCOMES. LEGAL AID'S STRATEGIES IN ACHIEVING THIS GOAL INCLUDE
	INCOMES. LEGAL AID S STATEGIES IN MEMBERS THE STATE OF TH
	IMPROVING HOUSING CONDITIONS. IN 2022, LEGAL AID: PREVENTED 82% OF
	FORECLOSURES; AND PREVENTED 89% OF EVICTIONS/INVOLUNTARY MOVES.
	FORECLOSURES; AND PREVENTED 65% OF DVICTIONS, INVOCATIONS
<i>M</i> 41	Other program services (Describe on Schedule O.)
4d	(Expenses \$ including grants of \$) (Revenue \$)
4e	Total program service expenses 13,983,649.
7.5	Form 990 (2022)

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)? If "Yes," complete Schedule A	1	x	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	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? If "Yes," complete Schedule C, Part 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? If "Yes," complete Schedule C, Part II	4		Х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
3	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	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? If "Yes," complete Schedule D, Part I	6		Х
-	Did the organization receive or hold a conservation easement, including easements to preserve open space,			_
7	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
0	Schedule D, Part III	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?			
	If "Yes," complete Schedule D, Part IV	9	X	
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments		77	
	or in quasi endowments? If "Yes," complete Schedule D, Part V	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.	IC etc	- 11	1.7-
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,	11a	X	
	Part VI	110		_
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? If "Yes," complete Schedule D, Part VII	11b		x
_	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total	1,2		
С	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		x
А	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? If "Yes," complete Schedule D, Part IX	11d	Х	
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
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)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			_v
	Schedule D, Parts XI and XII	12a		<u> </u>
b	Was the organization included in consolidated, independent audited financial statements for the tax year?	12b	X	
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	13		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	14a		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States? Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,	170		
b	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	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? If "Yes," complete Schedule F, Parts II and IV	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? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			v
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	40	х	
	1c and 8a? If "Yes," complete Schedule G, Part II	18	Λ	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	19		x
00	complete Schedule G, Part III Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
20a	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			
- 1	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
			000	(0000)

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Part IV Checklist of Required Schedules (continued)

I GI	t IV Onecklist of Required Concustor Commission		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? If "Yes," complete Schedule I, Parts I and III	22	100	X
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Farts I and III	_		$\overline{}$
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? If "Yes," complete		х	
	Schedule J	23	Λ	_
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? If "Yes," answer lines 24b through 24d and complete			х
	Schedule K. If "No," go to line 25a	24a	-	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	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? If "Yes," complete Schedule L, Part 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? If "Yes," complete			
	Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,	1		
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,		11-31	
	instructions for applicable filing thresholds, conditions, and exceptions):	1	100	
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
-	"Yes," complete Schedule L, Part IV	28a		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
·	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	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? If "Yes," complete Schedule R, Part I	33	X	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	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)? If "Yes," complete Schedule R, Part V, line 2	35b		ـــــــ
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			l
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			l
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	X	
Pa	rt V Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V			\perp
	No. of		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	2		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b	긔	10	100
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	X	
_		F	_ aan	12022

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

Par	Statements Regarding Other Ind Fillings and Tax Compilance (Commisco)		Yes	No
	Transmitted of Tay Statements		162	140
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	.64		
	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		х	
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	9222		X
3a	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O			
1a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
48	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
	If "Yes," enter the name of the foreign country			
	See instructions for filling requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		2.	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
ь	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Х
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	and did the organization solicity	:		
	any contributions that were not tax deductible as charitable contributions?			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).	100		
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the page 100 may be page 1	ayor? 7a	X	ļ
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		X	
C	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required	_		X
	to file Form 8282?	7c	-	<u> </u>
d	If "Yes," indicate the number of Forms 8282 filed during the year			х
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?		-	-
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required	l? 7g 3-C? 7h	1	1
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the	8		
_	sponsoring organization have excess business holdings at any time during the year?			
9	Sponsoring organizations maintaining donor advised funds. Did the sponsoring organization make any taxable distributions under section 4966?	9a		
a	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		1	
11	Section 501(c)(12) organizations. Enter:		100	15
а	Gross income from members or shareholders			
	Gross income from other sources. (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)		1	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	-	
þ	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		1	8 11
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	10	-	-
а	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			
	Enter the amount of reserves on hand	14a	1	X
14a	Did the organization receive any payments for indoor tanning services during the tax year?		_	亡
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	140		1
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	15		x
	excess parachute payment(s) during the year?		D-1	1
40	If "Yes," see the instructions and file Form 4720, Schedule N. Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
16				
17	If "Yes," complete Form 4720, Schedule O. Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities			
17	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes," complete Form 6069.			
_	II. 100; complete i diffi deco.	For	m 990	(2022

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

	Check if Schedule O contains a response or note to any line in this Part VI			X
Saa	tion A. Governing Body and Management		11111	
Sec	tion A. Governing Body and Management		Yes	No
	Enter the number of voting members of the governing body at the end of the tax year 1a 21		163	140
1a	Effect the flumber of voting members of the governing body at the one of the tax your			
	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 on Schedule 0.	100		
b	Effect the number of voting members included of time 12, above, who are independent			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other	0.03		v
	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			3,7
	of officers, directors, 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
	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
h	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
		7b		Х
_	persons other than the governing body? Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
8		8a	X	-
а	The governing body?	8b	X	_
b	Each committee with authority to act on behalf of the governing body?	OD		-
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the	9		x
	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		
Sec	tion 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?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on 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	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
•	on Schedule O how this was done	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
	Did the process for determining compensation of the following persons include a review and approval by independent			
15	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	- 27.5		
		15a	Х	
а	The organization's CEO, Executive Director, or top management official	15b	X	
b	Other officers or key employees of the organization	130		Q. III
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a	40		х
	taxable entity during the year?	16a		
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			. 11.8
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed OH			
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) avail	able
-	for public inspection. Indicate how you made these available. Check all that apply.			
	X Own website X Another's website X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, ar	nd finar	ncial	
.9	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			
20	COLLEEN COTTER - 216-861-5500			
	1223 WEST SIXTH STREET, CLEVELAND, OH 44113			
	1772 MEGI SIKIH SIKESI, CHEARDAND, OH 33112		200	10000

232006 12-13-22

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.

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

 	the state of the s	·	officer director or tructon
 Check this boy if neither the greenization of	ior any related organizat	ion compensated any current	onicer director or trustee.

(A)	(B)	-, 5-		(0	2)			(D)	(E)	(F)
Name and title	Average		not c		more	than o		Reportable	Reportable	Estimated amount of
	hours per week					s both r/trus		compensation from	compensation from related	other
	(list any	ctor						the	organizations	compensation
	hours for	r dire				ped		organization	(W-2/1099-MISC/	from the
	related	stee o	ruslee			bensa		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	nal tru	опа		ploye	Ee ee		1099-NEC)		and related organizations
	below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensaled employee	-огте			organizations
(1) COLLEEN COTTER	40.00		_		_	2 0				
EXECUTIVE DIRECTOR				X				197,097.	0	44,873.
(2) MELANIE SHAKARIAN	40.00								_	
DIRECTOR OF DEVELOPMENT AN						X		174,619.	0.	22,835.
(3) THOMAS MLAKAR	40.00								_	
DEPUTY DIRECTOR FOR ADVOCA						X		163,772.	0.	22,037.
(4) TONYA WHITSETT	40.00									
MANAGING ATTORNEY						X		124,911.	0.	35,229.
(5) ABIGAIL STAUDT	40.00									24 440
MANAGING ATTORNEY						Х		113,722.	0.	34,448.
(6) ANNE SWEENEY	40.00							404 -45		16 406
MANAGING ATTORNEY						Х		126,515.	0.	16,406.
(7) JASON NEDLEY	40.00							126 700	0	E 2.6
DIRECTOR FINANCE		_		X				136,722.	0.	526.
(8) KATIE FELDMAN	40.00					l		110 100	0.	24 270
MANAGING ATTORNEY	10.00	_		_	_	X	_	110,177.	0.	24,370.
(9) HAZEL REMESCH	40.00							110 244	0.	15 217
MANAGING ATTORNEY		_		-		X	_	118,344.	0.,	15,317.
(10) RITA MAIMBOURG	2.00								0.	0.
PRESIDENT EMERITUS	0.00	X		ļ_				0.	0.0	0.
(11) NATHAN GENOVESE	2.00			١.,				0.	0.	0.
VICE PRESIDENT	0.00	X	_	X	_	_	_	0.	0.	<u>.</u>
(12) JON LEIKEN	2.00	.,		1,7				0.	0.	0.
VICE PRESIDENT	2 00	X	_	X	_	_	_	0.	0.	- 0.
(13) STEPHEN M. FAZIO	2.00			\				0.	0.	0.
PRESIDENT	2 00	X		X				0.	0.	<u> </u>
(14) HARLIN ADELMAN	2.00	-						0.	0.	0.
DIRECTOR	2 00	X	\vdash	⊢		-	-	0.	0.	<u> </u>
(15) CAROLYN BUTLER	2.00	x			1			0.	0.	0.
DIRECTOR	2.00	^		-	-	\vdash	-		ļ	- ·
(16) QUO VADIS I. COBB	2.00	x		X				0.	0.	0.
VICE PRESIDENT (17) GWENDOLYN GRAFFENREED	2.00	^	\vdash	1	-	\vdash	-	· · · ·		
DIRECTOR	2.00	x						0.	0.	0.
DIVECTOR			_	_	_	_			- The	Form 990 (2022)

232007 12-13-22

Name and title	(B)			- ((C)		(D)		- 1		
	Average	1,		Pos	ition		(D)	(E)			(F)
	hours per	00	x, uni	ess pe	more th	both an	Compensation	Reportable	- 1		mated
	week	Off	icer a	nd a d	irector/	rustee)	from	compensation from related			unt of
	(list any	ector		1 1			the	organizations	- 1		ther
	hours for related	ä		1 1	pa		organization	(W-2/1099-MISC/	,	compe	
	organization	slee	ruste	1 1	5509		(W-2/1099-MISC/	1099-NEC)		organ	n the
	below	nal Iru	ional 1	П	oloyee	8	1099-NEC)	,		-	elate
(18) ERICA HUGHES	line)	Individual trustee or director	Institutional trustee	Officer	Key employee Highest compensated	етріоу Former				organi	zatior
DIRECTOR	2.00					-			+		_
(19) HUGH MCKAY	2 00	X					0.	0			
DIRECTOR	2.00	.,							+		
(20) JOE RODGERS	2.00	X		-		_	0.	0			(
DIRECTOR	2.00	$ \mathbf{x} $		- 1		1					
(21) JAN ROLLER	2.00	A	\dashv	-	+	+	0.	0			(
DIRECTOR	2.00	$ \mathbf{x} $									
(22) SONYA SHAKIR	2.00	A	-	+	+	\vdash	0.	0	•		(
DIRECTOR	2.00	$ \mathbf{x} $				1 1					
23) ROBIN TURNER	2.00		+	+	+	+	0.	0	•		(
DIRECTOR		x				П	0	_			
24) TED TYWANG	2.00		1	+	+	\vdash	0.	0	+		
IRECTOR		x					0.	^			
25) NEIL VAKHARIA	2.00				+	\vdash	0.	0.	-		
IRECTOR		X				1 1	0.	0.	1		_
26) DOUG WANG ECRETARY/TREASURER	2.00			7		\vdash		0.	+		
45 0 1		X		X			0.	0.			
1b Subtotal					~		1,265,879.	0.	1	16,	0/1
o rotal iron continuation sheets to Part V	II. Section A						0.	0.	-	110,	041
istar (add lines its and its)						- 1	1,265,879.		1	16,0	141
2 Total number of individuals (in the				****			-1200,010.	U a	1 /	1 (1)	
d Total (add lines 1b and 1c) Total number of individuals (including but recompensation from the organization	not limited to tho	se lis	sted	abov	/e) wh	o rec	eived more than \$100,0	000 of reportable	_ 4	10,	. II
2 Total number of individuals (including but r compensation from the organization	not limited to tho	se lis	sted	abov	/e) wh	o rec	eived more than \$100,0	000 of reportable		10,	<i>y</i> <u> </u>
compensation from the organization Did the organization list any former officer.	not limited to tho	se lis	sted	abov	/e) wh	o rec	eived more than \$100,0	000 of reportable		Yes	
compensation from the organization Did the organization list any former officer, line 1a? If "Yes," complete Schedule J for s	director, trustee	se lis	ted em	abov ploye	ve) wh	o rec	eived more than \$100,0	000 of reportable			
compensation from the organization Did the organization list any former officer, line 1a? If "Yes," complete Schedule J for s. For any individual listed on line 1a, in the sweet	director, trustee	se lis	ted em	ploye	ve) wh	o rec	eived more than \$100,0	000 of reportable	3	Yes	No
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Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(B)

34-0866026

Page 8

Form 990 LEGAL All									34-000	0020
Part VII Section A. Officers, Directors, Tru	stees, Key En	nplo	yee	s, a	nd F	ligh	est	Compensated Employ	ees (continued)	
(A) Name and title	(B) Average hours				:) ition			(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of
	per week (list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	from the organization (W-2/1099-MISC)	from related organizations (W-2/1099-MISC)	other compensation from the organization and related organizations
(27) RHONDA WILSON DIRECTOR	2.00	X						0.	0.	0
(28) MICHAEL UNGAR	2.00	Ť								
PRESIDENT EMERITUS		x						0.	0.	0
(29) DAN C. URBAN DIRECTOR	2.00	x						0.	0.	0
(30) JASON BRISTOL	2.00	-	-			Н				
DIRECTOR	2.00	x						0.	0.	0
					_					
							1			
		-			L		-			
						\vdash	_			
		_			_	-	_			
		L								
<u> </u>						l				
						\vdash	\vdash			
						-	\vdash			
		_								
Total to Part VII, Section A, line 1c										

Form 990 (2022) LEGAL A
Part VIII Statement of Revenue

			Check if Schedule O contains a	response	or note to any line			(0)	/b
						(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
ts ts	1	a	Federated campaigns	1a	1,057,692.				
Contributions, Gifts, Grants and Other Similar Amounts	'		Membership dues	1b					75 - L
9			Fundraising events	1c	482,072.			Million Clay	
iifts ar A			Related organizations	1d			THE LEW SECTION		1 B 3 W
S,E			Government grants (contributions)	1e	6,015,453.				
Sign			All other contributions, gifts, grants, and						0.00
buti		•	similar amounts not included above	1f	8,766,990.				
ğ.		a		1g \$					
a Co		_	Total. Add lines 1a-1f			16,322,207.			
_	E				Business Code				
ø	2	а	PUBLICATION INCOME		900099	6,845.	6,845.		
ž "		ь							
Se		С							
am		d							
Program Service Revenue		е							
ď		f	All other program service revenue						
		g	Total. Add lines 2a-2f			6,845.			
	3		Investment income (including divide	nds, intere	est, and				
			other similar amounts)			282,528.			282,528.
	4		Income from investment of tax-exem	npt bond p	roceeds				
	5		Royalties						
			(i) Real	(ii) Personal				
	6	а	Gross rents 6a	43,025.					
		b	Less: rental expenses6b	15,591.					
			Rental income or (loss) 6c	27,434.					27.424
			Net rental income or (loss)			27,434.			27,434.
	7	а	and an included the same of th	ecurities	(ii) Other				
			assets other than inventory 7a	161,397.			Bar Aller		
		b	Less: cost or other basis						
ĕ			300-0-0	116,203.					
ther Revenue			Gain or (loss) 7c	45,194.		45,194.			45,194.
ŭ			Net gain or (loss)			45,194.			45,174.
the	8	а	Gross income from fundraising events (r						
0			including \$ 482,072.						
			contributions reported on line 1c). S		0.				I SYEM
			Part IV, line 18						K. J. T. T. Y.
			Less: direct expenses	80 - 50 TE - 1		-179,500.			-179,500.
			Net income or (loss) from fundraising Gross income from gaming activities	1000		1 JA 1 L 1 L 2			
	9	а		100					The street
		h	Part IV, line 19 Less: direct expenses						
			Net income or (loss) from gaming ac						
	10		Gross sales of inventory, less return					E 1714 15. 10	
	۱۳	а	and allowances						100
		h	Less: cost of goods sold						
			Net income or (loss) from sales of in						
¥			The modelle of feasy from edica of in		Business Code			1 700 1	
Miscellaneous Revenue	11	а							
ine Tue	١.,	b							
		c							
iš R		_	All other revenue						
2			Total. Add lines 11a-11d						191521
1	12		Total revenue. See instructions			16,504,708.	6,845	0.	175,656.

232009 12-13-22

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 respon	se or note to any line in	this Part IX	///	
	not include amounts reported on lines 6b, 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,	4 065 050		1 042 214	222 565
	trustees, and key employees	1,265,879.		1,042,314.	223,565
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)	0.460.400	0 225 076		244,407.
7	Other salaries and wages	8,469,483.	8,225,076.		244,407
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	2,503,329.	2,187,287.	214,639.	101,403
9	Other employee benefits	757,278.	642,269.	79,280.	35,729
10	Payroll taxes	151,410.	042,209.	13,200.	33,123
11	Fees for services (nonemployees):				
а	Management	99,681.	99,681.		
b		20,000.	17,972.	1,384.	644
C	Accounting	20,000.	11,312.	1,304.	011
d	Lobbying				
е	-	63,092.		63,092.	
f	Investment management fees	03,052.		00,002	
g	·				
	column (A), amount, list line 11g expenses on Sch O.)				
12	Advertising and promotion	268,399.	207,556.	30,688.	30,155
13	Office expenses	200,3331	20173331	00/000	
14	Information technology				
15	Royalties	473,062.	431,555.	29,003.	12,504
16	Occupancy	134,810.	66,542.	42,949.	25,319
17	Payments of travel or entertainment expenses	131/0101			•
18	-				
40	for any federal, state, or local public officials Conferences, conventions, and meetings	137,812.	106,213.	23,847.	7,752
19		79,256.	46,973.	15,537	16,746
20	Interest Payments to affiliates	,	,		
21 22	Depreciation, depletion, and amortization	319,918.	275,312.	28,722.	15,884
23		101,999.	92,215.	6,437.	3,347
24	Other expenses. Itemize expenses not covered				
24	above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A),				
	amount, list line 24e expenses on Schedule 0.)	834,962.	609,898.	177,625.	47,439
а		290,000.	290,000.	177,025	11/100
b		176,860.	176,860.		
С		162,633.	110,769.	6,857.	45,007
d		474,089.	397,471.	53,035.	23,583
е		16,632,542.	13,983,649.	1,815,409.	833,484
25	Total functional expenses. Add lines 1 through 24e	10,032,342.	13,303,043.	T10T01407.	333,101
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)				Form 990 (202

232010 12-13-22

	Check if Schedule O contains a response or note to any	y line in this Part X			
		2	(A) Beginning of year		(B) End of year
1	Cash - non-interest-bearing		2,122,602.	1	2,007,543
2	Savings and temporary cash investments	***************************************	309,506.	2	382,148
3	Pledges and grants receivable, net		1,820,092.	3	1,632,366
4	Accounts receivable, net			4	
5	Loans and other receivables from any current or former		Millian Eagli Year		
	trustee, key employee, creator or founder, substantial of	contributor, or 35%	et ner		
	controlled entity or family member of any of these person	ons		5	
6	Loans and other receivables from other disqualified per	sons (as defined			
	under section 4958(f)(1)), and persons described in sec	tion 4958(c)(3)(B)		6	
7	Notes and loans receivable, net			7	
8	Inventories for sale or use			8	100 000
9	Prepaid expenses and deferred charges		154,646.	9	130,797
10a	Land, buildings, and equipment: cost or other			11130	
	basis. Complete Part VI of Schedule D 10a	7,773,909.			4 4 5 0 0 0 0
b	Less: accumulated depreciation 10b	3,605,007.	4,250,671.	10c	4,168,902
11	Investments - publicly traded securities	9,902,310.	11	8,293,108	
12	Investments - other securities. See Part IV, line 11		12		
13	Investments - program-related. See Part IV, line 11			13	
14	Intangible assets			14	2 221 722
15	Other assets. See Part IV, line 11	34,568.	15	3,024,729	
16	Total assets. Add lines 1 through 15 (must equal line 3	18,594,395.	16	19,639,593	
17	Accounts payable and accrued expenses	757,899.	17	744,784	
18	Grants payable		18		
19	Deferred revenue		19		
20	Tax-exempt bond liabilities		20 240	20	15 763
21	Escrow or custodial account liability. Complete Part IV	of Schedule D	30,348.	21	15,763
22	Loans and other payables to any current or former office	cer, director,			
	trustee, key employee, creator or founder, substantial of	contributor, or 35%			
	controlled entity or family member of any of these pers		4 040 040	22	1 177 204
23	Secured mortgages and notes payable to unrelated thi	rd parties	1,218,918.	23	1,176,384
24	Unsecured notes and loans payable to unrelated third			24	3,023,589
25	Other liabilities (including federal income tax, payables				
	parties, and other liabilities not included on lines 17-24)	. Complete Part X	E12 C01		E71 016
	of Schedule D		513,601.		571,816
26	Total liabilities. Add lines 17 through 25		2,520,766.	26	5,532,336
	Organizations that follow FASB ASC 958, check her	e X			
	and complete lines 27, 28, 32, and 33.		12 052 125		12 507 190
27	Net assets without donor restrictions		13,953,135.	27	12,507,189
28	Net assets with donor restrictions	2,120,494.	28	1,000,000	
	Organizations that do not follow FASB ASC 958, che	eck here		11.5	
	and complete lines 29 through 33.			= 1	
29	Capital stock or trust principal, or current funds			29	
30	Paid-in or capital surplus, or land, building, or equipmen			30	
31	Retained earnings, endowment, accumulated income,		16 072 620	31	14,107,257
32	Total net assets or fund balances		16,073,629.	32	
33	Total liabilities and net assets/fund balances		18,594,395.	33	19,639,593 Form 990 (202

	t XI Reconciliation of Net Assets				[37]
	Check if Schedule O contains a response or note to any line in this Part XI				X
2 3 4 5 6 7 8	Total revenue (must equal Part VIII, column (A), line 12) Total expenses (must equal Part IX, column (A), line 25) Revenue less expenses. Subtract line 2 from line 1 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) Net unrealized gains (losses) on investments Donated services and use of facilities Investment expenses Prior period adjustments Other changes in net assets or fund balances (explain on Schedule O)	1 2 3 4 5 6 7 8 9	16,50 16,63 -12 16,07 -1,88	4,7 2,5 7,8 3,6	08. 42. 34. 29. 82.
	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,	10	14,10	7 . 2	57.
	t VIII Financial Statements and Reporting	10	11,10	1 1 4	
Par	TXII Financial Statements and Reporting Check if Schedule O contains a response or note to any line in this Part XII				X
	Check if Scriedule O contains a response of note to any line in this rear Air			Yes	No
	Accounting method used to prepare the Form 990: Cash X Accrual Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		x
b	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed separate basis, consolidated basis, or both: Separate basis Consolidated basis Both consolidated and separate basis Were the organization's financial statements audited by an independent accountant?	d on a		x	
С	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate consolidated basis, or both: Separate basis K Consolidated basis Both consolidated and separate basis If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the review, or compilation of its financial statements and selection of an independent accountant?	e audit,	2c	x	
3a .	If the organization changed either its oversight process or selection process during the tax year, explain on Scl As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits?	nedule O.	3a	X	
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b	990	(2022)

SCHEDULE A

(Form 990)

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

Open to Public Inspection

Name of the organization

LEGAL AID SOCIETY OF CLEVELAND

Employer identification number 34-0866026

Reason for Public Charity Status. (All organizations must complete this part.) See instructions. Part I The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). 1 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) 2 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 3 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: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in 5 section 170(b)(1)(A)(iv). (Complete Part II.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 7 X 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.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) 8 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: An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from 10 L 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.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. 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. 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. 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. 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. Check this box if the organization received a written determination from the IRS that it is a Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. f Enter the number of supported organizations Provide the following information about the supported organization(s). (iv) is the organization listed (v) Amount of monetary (vi) Amount of other (iii) Type of organization (i) Name of supported in your gov (described on lines 1-10 support (see instructions) support (see instructions) organization Yes No above (see instructions)) Total

port 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) 2018 (b) 2019 1 Gifts, grants, contributions, and (c) 2020 (d) 2021 (e) 2022 (f) Total membership fees received. (Do not include any "unusual grants.") 10143269.12446120.13182101.14780627.16322207.66874324. 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 10143269.12446120.13182101.14780627.16322207.66874324. 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11. column (f) 6 Public support. Subtract line 5 from line 4. Section B. Total Support 66874324. Calendar year (or fiscal year beginning in) (a) 2018 (b) 2019 7 Amounts from line 4 (c) 2020 (d) 2021 12446120.13182101.14780627 10143269. (e) 2022 (f) Total 8 Gross income from interest, 16322207. dividends, payments received on securities loans, rents, royalties, and income from similar sources 79,603. 194,593. 203,824. 598,451. 9 Net income from unrelated business 327,722. 1404193. 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.) 7,702. 11,627. 43,247. 11 Total support. Add lines 7 through 10 3,924 43,025. 109,525. 12 Gross receipts from related activities, etc. (see instructions) 68388042. 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) 39,099. organization, check this box and stop here Section C. Computation of Public Support Percentage 14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) 15 Public support percentage from 2021 Schedule A, Part II, line 14 14 97.79 16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and 98.01 % stop here. The organization qualifies as a publicly supported organization b 33 1/3% support test - 2021. 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 -----X and stop here. The organization qualifies as a publicly supported organization 17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions Schedule A (Form 990) 2022

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Schedule A (Form 990) 2022 LEGAL AID SOCIETY OF CLEVELAND

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
TO THE RESERVE THE PARTY OF THE	

Sec	ction A. Public Support	slow, picase com	piete i dit iiij				
	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	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 organ- ization'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						
78	Amounts included on lines 1, 2, and 3 received from disqualified persons						
Ŀ	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						
(Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 5.)						
	ction B. Total Support						
Cale	endar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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						
ł	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) Total support. (Add lines 9, 10c, 11, and 12.)						
	First 5 years. If the Form 990 is for the	ne organization's	first, second, third	, fourth, or fifth tax	x year as a section	501(c)(3) organiza	tion,
	check this box and stop here						Ц
Se	ction C. Computation of Publ	ic Support Pe	ercentage				
	Public support percentage for 2022 (, column (f))		15	%
16	Public support percentage from 2021					16	%
	ction D. Computation of Inves						
17	Investment income percentage for 20)	17	%
18	Investment income percentage from					18	%
19:	a 33 1/3% support tests - 2022. If the	organization did	not check the box	on line 14, and lir	ne 15 is more than	33 1/3%, and line	17 is not
	more than 33 1/3%, check this box a	nd stop here. The	e organization qua	lifies as a publicly	supported organiz	ation	
	33 1/3% support tests - 2021. If the	organization did	not check a box o	n line 14 or line 19	a, and line 16 is m	ore than 33 1/3%,	and
•	line 18 is not more than 33 1/3%, che	eck this box ands	top here. The org	anization qualifies	as a publicly supp	orted organization	
20		on did not check a	a box on line 14, 19	9a, or 19b, check	this box and see ir	structions	
						Schedule	A (Form 990) 2022

232023 12-09-22

Schedule A (Form 990) 2022

Part IV **Supporting Organizations**

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

Section A. All Supporting Organizations

- Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in 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.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c 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).
- 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?
- Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
 - b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
11_		
2		
20		×
3a		
-		
3b		
3c		
4a		
4b		
40		
4c		
5a		
5b		
5c		
	1	
6		
-11	16	
7		
17.170		
8	1 3 2	
W.L.		
9a		
9b		
9c	UL X	
30	J.B	
10a		14/
iva	12)	
10b	m 990	

Pan	Supporting Organizations (continued)	1,,	Т	
		Ye	es	No_
11	Has the organization accepted a gift or contribution from any of the following persons?			
	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and		- 1	
	11c below, the governing body of a supported organization?	_	\dashv	
b	A family member of a person described on line 11a above?	ь		
C	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide	2370		
	detail in Part VI.	С		
Sect	ion B. Type I Supporting Organizations	L	Т	
		Ye	es	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)	10	M	
	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 officers, directors, or trustees were allocated among the	(5)	-	
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		+	-
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.		_	
Sect	tion C. Type II Supporting Organizations			
		Y	es	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).			
Sect	tion D. All Type III Supporting Organizations		_	
		Y	es	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		84	
	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?	<u> </u>	_	
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 on line 2, above, 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		- 1	
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's		80	
	supported organizations played in this regard.	3		
Sec	tion 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 yea(see instructions).			
а	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations, Complete line 3 below.			
C	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instru	ctions)).	
2	Activities Test. Answer lines 2a and 2b below.	_ Y	es	No
а	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		7.8	
	those supported organizations and explain how these activities directly furthered their exempt purposes,		46	1.0
	how the organization was responsive to those supported organizations, and how the organization determined		-	
	that these activities constituted substantially all of its activities.	a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,		1 3	
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in	11 - 11	100	
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in		100	
		b	_	
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			gr.
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			100
	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	la	_	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			5
		Bb		

232025 12-09-22

Par	t V Type III Non-Functionally Integrated 509(a)(3) Supporti			
1	Check here if the organization satisfied the Integral Part Test as a qualifying	ng trust on N	Nov. 20, 1970 (explain in I	Part VI). See instructions
	All other Type III non-functionally integrated supporting organizations must	st complete	Sections A through E.	
Sect	on 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		
	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see		Bur late of the	1 1 2 2 1
	instructions for short tax year or assets held for part of year):		ELVENTE EN L	
a	Average monthly value of securities	1a		
	Average monthly cash balances	1b		
	Fair market value of other non-exempt-use assets	1c		
	Total (add lines 1a, 1b, and 1c)	1d		
	Discount claimed for blockage or other factors	300		
	(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 0.015 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 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 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	Check here if the current year is the organization's first as a non-function instructions).	ally integrate	ed Type III supporting org	ganization (see

Schedule A (Form 990) 2022

Par	t V Type III Non-Functionally Integrated 509	(a)(3) Supporting Orga	inizations (continu	ied)	
Secti	on D - Distributions				Current Year
1	Amounts paid to supported organizations to accomplish exe	mpt purposes		1	
	Amounts paid to perform activity that directly furthers exemp				
	organizations, in excess of income from activity	2			
3	Administrative expenses paid to accomplish exempt purpose	3			
	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5	
6	Other distributions (describe in Part VI). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	he organization is responsive	•		
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2022 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistribution Pre-2022	ns	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2022 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2022				
а	From 2017			0.00	
b	From 2018				
С	From 2019				
d	From 2020				
е	From 2021				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2022 distributable amount				
i	Carryover from 2017 not applied (see instructions)				
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			10.0	
4	Distributions for 2022 from Section D,			2	
	line 7:				
а	Applied to underdistributions of prior years				
b	Applied to 2022 distributable amount				
С	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2022, if				
	any. Subtract lines 3g and 4a from line 2. For result greater	1 1 2 2 2			
	than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2022. Subtract lines 3h			±. 1	
	and 4b from line 1. For result greater than zero, explain in	W - W - Pag - W		1000	
	Part VI. See instructions.				
7	Excess distributions carryover to 2023. Add lines 3j		Service plans		
	and 4c.			0.00	
8	Breakdown of line 7:				
а	Excess from 2018			-	
	Excess from 2019				
	Excess from 2020		THE PERSON NAMED IN		
	Excess from 2021				
	Excess from 2022				
	27374 (1975)				

Schedule A (Form 990) 2022

Part VI	Supplemental Information. Provide the explanations required	34-0866026 Pag
	Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a of 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; 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 D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any addition (See instructions.)	or 17b; Part III, line 12; 1 and 2; Part IV, Section C, V, Section B, line 1e; Part V, anal information.
	4	
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(rom 990) Department of the Treasury Internal Revenue Service

0007070C 7E00CO 04E4 001

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 Open to Public Inspection

Name of the organization

		OF CLERVELAND		ployer identification n
	LEGAL AID SOCIETY Part I Organizations Maintaining Donor Advise	ed Funds or Other Civil		34-086602
(-	Part I Organizations Maintaining Donor Advise organization answered "Yes" on Form 990, Part IV, lin	e 6	ids or Acco	unts.Complete if the
	1 Total number at end of year	(a) Donor advised funds	(b) Fun	nds and other accounts
2	3334.0 value of contributions to /access			and a diffic
3	35. Sate value of utatils from (during trans)			
4	Aggregate value at end of year			
5	Aggregate value at end of year Did the organization inform all departs	B	 	
		riting that the assets held in donor ad-	vised for d	
6	are the organization's property, subject to the organization's e Did the organization inform all grantees, donors, and donor ad	exclusive legal control?	vised jungs	
	Did the organization inform all grantees, donors, and donor and for charitable purposes and not for the benefit of the donor or	lvisors in writing that grant funds and l	***************************************	Yes
	for charitable purposes and not for the benefit of the donor or impermissible private benefit?	donor advisor or for any others	e used only	
P	art II Conservation Fasoments	unization answer to the arry other purpos	e conferring	-
	Purpose(s) of conservation easements held by the organization	nization answered "Vest"	******************	Yes
1	Purpose(s) of conservation easements held by the organization	check all the	, Part IV, line 7.	
	Preservation of land for public use (for example reservation	(check all that apply).		
	- Interest Habitat		f a historically in	mportant land area
	Preservation of open space	- reservation of	t a certified hist	Orio otm
2	Complete lines 2a through 2d if the organization			ono structure
	Complete lines 2a through 2d if the organization held a qualified day of the tax year. Total number of consonation are	d conservation contribution in the form	of a concentati	12
а	Total number of conservation assets		L	ion easement on the las
b	Total number of conservation easements Total acreage restricted by conservation easements	***************************************	10-1"	feld at the End of the Tax
С	Total acreage restricted by conservation easements	tive lead J. J. J.	2a	
d	Number of conservation easements on a certified historic struct Number of conservation easements included in (c) acquired after	ture included in (a)	2b	
-	Number of conservation easements included in (c) acquired after historic structure listed in the National Register.	er July 25 2006, and not	2c	
3	historic structure listed in the National Register Number of conservation easements modified, transferred, release	cally 20,2000, and not on a		
3	Number of conservation easements modified, transferred, release year	**************************************	2d	
_	year	sed, extinguished, or terminated by the	Organization de	uring the tour
			organization di	uning the tax
4	Trainber of states where property subject to see		organization di	uning trie tax
	Does the organization have a written policy recording to	nent is located	organization di	uring trie tax
	Does the organization have a written policy regarding the periodi violations, and enforcement of the conservation.	ent is located		
	Does the organization have a written policy regarding the periodi violations, and enforcement of the conservation.	ent is located		
	Does the organization have a written policy regarding the periodi violations, and enforcement of the conservation.	ent is located		
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if of see Ifficant	Does the organization have a written policy regarding the periodicy violations, and enforcement of the conservation easements it holes Staff and volunteer hours devoted to monitoring, inspecting, hand Amount of expenses incurred in monitoring, inspecting, handling Does each conservation easement reported on line 2(d) above sained section 170(h)(4)(B)(ii)? In Part XIII, describe how the organization reports conservation easements expenses sheet, and include, if applicable, the text of the footnote to translation's accounting for conservation easements. III Organizations Maintaining Collections of Art Complete if the organization answered "Yes" on Form 990, the organization elected, as permitted under FASB ASC 958, not fart, historical treasures, or other similar assets held for public extending the organization elected, as permitted under FASB ASC 958, to retain the organization elected, as permitted under FASB ASC 958, to retain the organization elected, as permitted under FASB ASC 958, to retain the organization elected, as permitted under FASB ASC 958, to retain the organization elected as permitted under FASB ASC 958, to retain the organization elected as permitted under FASB ASC 958, to retain the organization elected as permitted under FASB ASC 958, to retain the organization elected as permitted under FASB ASC 958, to retain the organization elected as permitted under FASB ASC 958, to retain the organization elected as permitted under FASB ASC 958, to retain the organization elected as permitted under FASB ASC 958, to retain the organization elected as permitted under FASB ASC 958, to retain the organization elected as permitted under FASB ASC 958, to retain the organization elected as permitted under FASB ASC 958, to retain the organization elected as permitted under FASB ASC 958, to retain the organization elected as permitted under FASB ASC 958, to retain the organization elected as permitted under FASB ASC 958, to retain the organization elected as permitted under FASB ASC 958, to retain the organiz	ding of violations, and enforcing conservation of violation, and enforced e	on easements of (4)(B)(i) tatement and its that describe er Similar A balance sheet work ance sheet work ance of publicance of	Yes I ents during the year during the year Yes N Yes N Ses the Ses the Works C ks of
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If the Rev	Does the organization have a written policy regarding the periodicy violations, and enforcement of the conservation easements it holes Staff and volunteer hours devoted to monitoring, inspecting, hand Amount of expenses incurred in monitoring, inspecting, handling Does each conservation easement reported on line 2(d) above sained section 170(h)(4)(B)(ii)? In Part XIII, describe how the organization reports conservation easements and include, if applicable, the text of the footnote to reganization's accounting for conservation easements. III Organizations Maintaining Collections of Art Complete if the organization answered "Yes" on Form 990, the organization elected, as permitted under FASB ASC 958, not fart, historical treasures, or other similar assets held for public exercice, provide in Part XIII the text of the footnote to its financial state organization elected, as permitted under FASB ASC 958, to restrict the organization elected, as permitted under FASB ASC 958, to restrict the following amounts relating to these items: Revenue included on Form 990, Part VIII, line 1 Assets included in Form 990, Part VIII, line 1 Assets included on Form 990, Part VIII, line 1 Assets included on Form 990, Part VIII, line 1 Form 1990, Part VIII, line 1 Form 1990, Part VIII, line 1 Form 1990, Part VIII, line 1	nent is located c monitoring, inspection, handling of lds? dding of violations, and enforcing conservation of violations, and enforcing conservation tisfy the requirements of section 170(h), assements in its revenue and expense sit to the organization's financial statement, Historical Treasures, or Oth Part IV, line 8. It to report in its revenue statement and hibition, education, or research in furth tatements that describes these items, eport in its revenue statement and bala ition, education, or research in furtheral or or other similar assets for financial gains relating to these items:	ervation easements of on easements of (4)(B)(i) tatement and its that describe er Similar A balance sheet work ance of public since of public	Yes
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If the Rev.	Does the organization have a written policy regarding the periodicy violations, and enforcement of the conservation easements it holes Staff and volunteer hours devoted to monitoring, inspecting, hand Amount of expenses incurred in monitoring, inspecting, handling Does each conservation easement reported on line 2(d) above sained section 170(h)(4)(B)(ii)? In Part XIII, describe how the organization reports conservation easements and section 170(h)(4)(B)(ii)? In Part XIII, describe how the organization reports conservation easements are sheet, and include, if applicable, the text of the footnote to reganization's accounting for conservation easements. III Organizations Maintaining Collections of Art Complete if the organization answered "Yes" on Form 990, the organization elected, as permitted under FASB ASC 958, not fart, historical treasures, or other similar assets held for public extensions to the organization elected, as permitted under FASB ASC 958, to restrict the following amounts relating to these items: Revenue included on Form 990, Part VIII, line 1 Assets included in Form 990, Part X	ding of violations, and enforcing conservation of violation, and enforcing conservation of violation of violation of violation of violation of violation, education, or research in further and violation, education, or research in further and or other similar assets for financial gain or other	ervation easements of on easements of (4)(B)(i) tatement and its that describe er Similar A balance sheet work ance of public since of public	Yes

Par	t III Organizations Maintaining C	ollections of Ar	t, Historical Tr	easures, or Oth	er Simila	r Asset	(continue	d)
	Using the organization's acquisition, accession							
_	collection items (check all that apply):		144					
а	Public exhibition	d	Loan or exc	nange program				
b	Scholarly research	е	Other					
c	Preservation for future generations		V					
4	Provide a description of the organization's co	llections and explain	n how they further th	ne organization's ex	empt purpo:	se in Part	XIII.	
5	During the year, did the organization solicit or	receive donations of	of art, historical trea	sures, or other simil	ar assets		52	
_	to be sold to raise funds rather than to be ma					****	Yes	No
Par	t IV Escrow and Custodial Arrang						ne 9, or	
	reported an amount on Form 990, Par	t X, line 21.						
1a	Is the organization an agent, trustee, custodi	an or other intermed	iary for contribution	s or other assets no	t included			
	on Form 990, Part X?						Yes	X No
b	If "Yes," explain the arrangement in Part XIII	and complete the fol	llowing table:					
							Amount	
С	Beginning balance				1c		30,	348.
	Additions during the year							
	Distributions during the year				4 - 1		14	585.
f	Ending balance					- Harriston		763.
	Did the organization include an amount on Fo	orm 990, Part X, line	21, for escrow or co	ustodial account liab	oility?	X	Yes	No
	If "Yes," explain the arrangement in Part XIII.							X
Par		the organization an	swered "Yes" on Fo	orm 990, Part IV, line	10.			
111		(a) Current year	(b) Prior year	(c) Two years back	(d) Three ye	ears back	(e) Four ye	ars back
1a	Beginning of year balance	671,288.	473,240.	404,716.	. 21	83,333.	2	40,108.
	Contributions	20,005.	29,908.	4,191.		62,737.		37,962.
	Net investment earnings, gains, and losses	-115,044.	168,140.	64,333,		58,646.		5,263.
	Grants or scholarships							
	Other expenditures for facilities							
	and programs							
	Administrative expenses							
	End of year balance	576,249.	671,288.	473,240,	4	04,716.	2	83,333.
2	Provide the estimated percentage of the curr	ent year end balanc	e (line 1a. column (a	a)) held as:				
	Board designated or quasi-endowment	5.3500	%	"				
h	Permanent endowment 53.9000	%						
6	Term endowment 40.7500							
·	The percentages on lines 2a, 2b, and 2c sho							
32	Are there endowment funds not in the posse	ssion of the organiza	ation that are held a	nd administered for	the			
0.0	organization by:						Y	es No
	(i) Unrelated organizations						3a(i)	X
	(ii) Related organizations						3a(ii)	X
h	If "Yes" on line 3a(ii), are the related organiza						3b	
4	Describe in Part XIII the intended uses of the			M2000				
Pai	t VI Land, Buildings, and Equipm							
Sincet	Complete if the organization answered), Part IV, line 11a. S	See Form 990, Part 2	X, line 10.			
	Description of property	(a) Cost or o			Accumulate	d	(d) Book v	/alue
	bescription of property	basis (investr			epreciation			
19	Land			1,000.		16.16		,000.
ia b	Buildings	227	7,08		092,66		3,989	
_	Leasehold improvements			5,528.	35,52	28.		0.
				4,911.	476,83		138	,094.
	Equipment Other	~~~		0,500.			40	,500.
	. Add lines 1a through 1e. (Column (d) must e						4,168	,902.
TOLA	. Add mice to unough to jook and joy moor o	a	1 1					

Schedule D (Form 990) 2022

Schedule D	(Form 990) 2022	LEGAL	AID	SOCIETY	OF	CLEVELAND	34-0866026	Р
Part VII	Investments -	Other Secu	rities.					

Part VII Investments - Other Securities.	- Farm COO Dort IV line	11b See Form 990 Part Y line 12	
Complete if the organization answered "Yes" o (a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end	of-vear market value
	(b) Dook value	(c) Modified of Villagion of Control	,
(1) Financial derivatives			
(a) Cillian			
(A) (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.	- F 000 Dest IV line	a 11 a Cas Form 900 Port V line 13	
Complete if the organization answered "Yes" of	(b) Book value	(c) Method of valuation: Cost or end	-of-vear market value
(a) Description of investment	(b) Book value	(c) Wethod of Valuation. Cost of Chic	or your market value
(2)			
(3)		1	
(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" of		e 11d. See Form 990, Part X, line 15.	#3.B 1 1
3,00	Description		(b) Book value
(1) DEPOSITS HELD IN TRUST			15,763. 4,220.
(2) DEPOSITS			3,004,746.
(3) RIGHT-OF-USE ASSET			3,004,740.
(4)			
(5)			
(6)			
(7)			
(8)			
(9) Total. (Column (b) must equal Form 990, Part X, col. (B) line	15.)	00.400.0000	3,024,729.
Part X Other Liabilities.	7		
Complete if the organization answered "Yes" of	on Form 990, Part IV, lin	e 11e or 11f. See Form 990, Part X, line 25	
1. (a) Description of liability			(b) Book value
(1) Federal income taxes			
(2) ACCRUED VACATION			571,816.
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)	Market Int		571,816
Total. (Column (b) must equal Form 990, Part X, col. (B) line	25.)		3/1,010

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII.

Schedule D (Form 990) 2022

JULIEURIE D	(I OIIII OOO) LULL		-
Part XI	Reconciliation of	Revenue per Audited Financial Statements With Revenue per Return.	

1.772	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a	a.			
1	Total revenue, gains, and other support per audited financial statements			_1_	15,819,920.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	-1,885,582.		
b	Donated services and use of facilities		1,052,794.		
c	Recoveries of prior year grants				
d	Other (Describe in Part XIII.)		164,048.		
e	Add lines 2a through 2d			2e	-668,740.
3	Subtract line 2e from line 1			3	16,488,660.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	S 101		-1	
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	63,092.	* 7.1	
b	Other (Describe in Part XIII.)		-47,044.		
С	Add lines 4a and 4b			4c	16,048.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	16,504,708.
Pa	t XII Reconciliation of Expenses per Audited Financial Stater		th Expenses per	Retu	ırn.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12	a.			17 706 202
1	Total expenses and losses per audited financial statements	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1	17,786,292.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	i i	4 050 504	. 0.1	
а	Donated services and use of facilities	2a	1,052,794.	. 87	
b	Prior year adjustments	2b		D.	
С	Other losses		464 040		
d	Other (Describe in Part XIII.)	2d	164,048.		1 016 040
е	Add lines 2a through 2d			2e	1,216,842.
3	Subtract line 2e from line 1	***********		3	16,569,450.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	i i	62 000	(-	
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	63,092.	35.	
b	Other (Describe in Part XIII.)				62 002
С	Add lines 4a and 4b			4c	63,092.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		XX	5	10,032,342.
Pa	t XIII Supplemental Information.			4. D.	V 15 0. D-4 VI
Prov	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Pa	art IV, lines 1	b and 2b; Part V, line	4; Par	t X, line 2; Part XI,
lines	2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any ac	dditional info	ormation.		
PA	RT IV, LINE 2B:			-	
	CROW BALANCES REPRESENTS DEPOSITS IN THE	T. ス ムスンエーヒ	שיבונקיי ארר <u>ר</u>	דיאדו	ıg .
ES	ROW BALANCES REPRESENTS DEPOSITS IN THE	LAWIEN	INUST ACCO	OIVI	·
D 3 1	om tr i thie 4.				
PA	RT V, LINE 4:				
mit	E COMMUNITY ADVOCACY PROGRAM ENDOWMENT:				
TH.	COMMUNITY ADVOCACY PROGRAM ENDOWMENT.				
mrr:	E COMMUNITY ADVOCACY PROGRAM ENDOWMENT IS	A DEE	ΜΑΝΈΝΤΙ. ΥΕ	ייים:	TCTED
TH	COMMUNITY ADVOCACY PROGRAM ENDOWMENT 15	AILIN	MANUAL INT	1011	101111
TANTI	DOWMENT FUND TO BE USED BY THE LEGAL AID	SOCTET	V OF CLEVEL	AND	FOR THE
EN	OWMENT FUND TO BE USED BY THE DEGAL AID	DOCIEL	1 OI CHHVH		1011 1112
DIT	RPOSE OF A PARTNERSHIP BETWEEN PHYSICIANS	AND T	EGAL ATD AT	'nΩR	NEYS TO
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V.C	TOAR TROUBLE OUTSTRUCK TO THERETHE WAS THE WOAR				
T.O	V-INCOME COMMUNITY THROUGH DIRECT LEGAL S	ERVICE	S. EDUCATIO	N A	ND
ПО	I INCOME COMMONITY THROUGH DIRECT BEGAN D.		_,		
ים ג	OCACY.				
אט	OCACT .				
ΨH.	E LEADERSHIP FUND FOR INSTITUTIONAL DEVEL	OPMENT	SUPPORTED	ВУ	THE ALLEN

232054 09-01-22

Part XIII Supplemental Information (continued)

MADORSKY MEMORIAL FUND, IS A PERMANENTLY RESTRICTED ENDOWMENT. THIS FUND

WAS ESTABLISHED TO SUPPORT STRATEGIC PLANNING AND IMPLEMENTATION,

TRAINING, AND STAFF LEADERSHIP DEVELOPMENT.

THE MARC KRANTZ FUND TO BENEFIT LEGAL SERVICES FOR THE POOR:

THE MARC KRANTZ FUND TO BENEFIT LEGAL SERVICES FOR THE POOR WILL PROVIDE

SUPPORT FOR THE SALARIES FOR LEGAL AID ATTORNEYS FOCUSED ON CIVIL LEGAL

ISSUES OF SAFETY, HEALTH, SHELTER, AND ECONOMIC SECURITY.

THE ALAN GRESSEL MEMORIAL FUND:

THE ALAN GRESSEL MEMORIAL FUND IS FOR THE INSTITUTIONAL DEVELOPMENT OF THE LEGAL AID SOCIETY OF CLEVELAND.

THE BOARD OF DIRECTORS HAS A DESIGNATED FUND FOR GENERAL OPERATIONS.

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3)

OF THE INTERNAL REVENUE CODE. THE ORGANIZATION EVALUATES AT EACH STATEMENT

OF FINANCIAL POSITION DATE UNCERTAIN TAX POSITIONS TAKEN, IF ANY, TO

DETERMINE THE NEED TO RECORD LIABILITIES FOR TAXES, PENALTIES, AND

INTEREST. THE ORGANIZATION'S POLICY IS TO RECORD INTEREST AND PENALTIES ON

UNCERTAIN TAX PROVISIONS AS INCOME TAX EXPENSE. AS OF DECEMBER 31, 2022

AND 2021, THE ORGANIZATION HAS NO ACCRUED TAXES, INTEREST, OR PENALTIES

RELATED TO UNCERTAIN TAX POSITIONS. THE ORGANIZATION HAS DETERMINED THERE

ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION OR

DISCLOSURE IN THE CONSOLIDATED FINANCIAL STATEMENTS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

Schedule D (Form 990) 2022

SCHEDULE G (Form 990)

Department of the Treasury

Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

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

Employer identification number

LEGAL A	ID SOCIETY OF CLEV	<u>ĽLA</u>	מט		34-0000	040
Fundraising Activities. required to complete this part	Complete if the organization answer	ered "Y	es" or	n Form 990, Part IV,	line 17. Form 990-EZ	filers are not
 Indicate whether the organization rais Mail solicitations Mail solicitations Internet and email solicitations Phone solicitations In-person solicitations Did the organization have a written of key employees listed in Form 990, Pab If "Yes," list the 10 highest paid individed compensated at least \$5,000 by the 	ed funds through any of the following any of the following any of the following any of the following and solicitate and solici	tion of tion of fundra (incluerofess	non-g gover iising ding o ional f	overnment grants nment grants events fficers, directors, trus fundraising services?	stees, or Yes	
(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) fundi have c or cor contrib	Did aiser ustody trol of utions?	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
otal	11-11-11-11-11-11-11-11-11-11-11-11-11-		0000000			
List all states in which the organization or licensing.	n is registered or licensed to solicit	contril	oution	s or has been notifie	d it is exempt from r	egistration
			_			

232081 10-27-22

Schedule G (Form 990) 2022

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

	and gross income on Form (a) Event #1	(b) Event #2	1 () 0 :	cerpts greater than \$5
			(c) Other events	(d) Total ever
				(odd ool (-) ii
	(event type)	(event type)		1 (aud coi. (a) thr col. (c))
1 Gross receipts	334 370			
			4,96	482,0
2 Less: Contributions	334,370	142,737	4,965	482,0
3 Gross income (line 1 minus line 2)				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and b		. 13,657.	. 49	. 141,25
3 Entertainment				141,25
Other direct expenses	25 070	13 162	10	
 Direct expense summary. Add lines 4 thro 	nuch 9 in column (d)	- 7=02		00,2
Net income summary. Subtract line 10 fro	m line 2 aut (n	***************************************		179,50
	ion answered "Yes" on For	π 990, Part IV, line 19, or	reported more than	-179,50
	(a) Bingo	(b) Pull tabs/instant		(d) Takala
	(11,7 = 11.50	bingo/progressive bingo	(c) Other gaming	(d) Total gaming (a col. (a) through col.
Gross revenue				
Cash prizes	g			
Noncash prizes				
Rent/facility costs	4			
Volunteer labor	Yes%	Yes%	Yes %	
***************************************		□ No	No	124
Direct expense summary. Add lines 2 through	gh 5 in column (d)	.,	San Marian	
Net gaming income summary. Subtract line	7 from line 1, column (d)			
or the etete(=) 'end to en	i de la			
e organization licensed to	lucts gaming activities:			
o," explain:	activities in each of these st	ates?		Yes N
				res N
any of the organization leads				
es," explain:	evoked, suspended, or terr	ninated during the tax ye	ar?	Yes No
	3 Gross income (line 1 minus line 2) 4 Cash prizes 5 Noncash prizes 6 Rent/facility costs 7 Food and beverages 8 Entertainment 9 Other direct expenses 9 Direct expense summary. Add lines 4 three 1 Net income summary. Subtract line 10 from 11 Gaming. Complete if the organizat \$15,000 on Form 990-EZ, line 6a. Gross revenue Cash prizes Noncash prizes Noncash prizes Rent/facility costs Other direct expenses Volunteer labor Direct expense summary. Add lines 2 through the state(s) in which the organization concerns or concerns and concerns or concerns and concerns or concer	2 Less: Contributions 334,370 2 Less: Contributions 334,370 3 Gross income (line 1 minus line 2) 4 Cash prizes 5 Noncash prizes 6 Rent/facility costs 7 Food and beverages 127,552 8 Entertainment 20 Other direct expenses 25,070 10 Direct expense summary. Add lines 4 through 9 in column (d) 1 Net income summary. Subtract line 10 from line 3, column (d) 1 Net income summary. Subtract line 10 from line 3, column (d) 1 Net income summary. Subtract line 6a. (a) Bingo Gross revenue Cash prizes Noncash prizes Noncash prizes Noncash prizes Noncash prizes Other direct expenses Volunteer labor Direct expense summary. Add lines 2 through 5 in column (d) Net gaming income summary. Subtract line 7 from line 1, column (d) Per the state(s) in which the organization conducts gaming activities: e organization licensed to conduct gaming activities in each of these states any of the organization's gaming licenses reveled the organization is each of these states any of the organization's gaming licenses reveled the organization is each of these states any of the organization's gaming licenses reveled the organization is each of these states any of the organization's gaming licenses reveled the organization is each of these states any of the organization's gaming licenses reveled the organization is each of these states any of the organization's gaming licenses reveled the organization is each of these states any of the organization's gaming licenses reveled th	ANNUAL MEETING JUSTICE (event type) (event type) (event type) (event type) 1 Gross receipts 334,370. 142,737 2 Less: Contributions 334,370. 142,737 3 Gross income (line 1 minus line 2) 4 Cash prizes 5 Noncash prizes 6 Rent/facility costs 7 Food and beverages 127,552. 13,657. 3 Entertainment 10 Other direct expenses 10 Direct expense summary. Add lines 4 through 9 in column (d) 1 Net income summary. Subtract line 10 from line 3, column (d) 1 III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or \$15,000 on Form 990-EZ, line 6a. (a) Bingo (b) Pull labs/instant bingo/progressive bingo Gross revenue Cash prizes Noncash p	ANNUAL MEETING JUSTICE (event type) (event type) (total number) 1 Gross receipts 334,370. 142,737. 4,961 2 Less: Contributions 334,370. 142,737. 4,961 3 Gross income (line 1 minus line 2) 4 Cash prizes 5 Noncash prizes 6 Rent/facility costs 7 Food and beverages 127,552. 13,657. 49 3 Entertainment 25,070. 13,162. 10 5 Direct expenses summary. Add lines 4 through 9 in column (d) 1 Net income summary. Subtract line 10 from line 3, column (d) Gross revenue. Cash prizes (a) Bingo (b) Pull tabs/instant bingo/progressive bingo (e) Other garming forces revenue. Cash prizes Noncash prizes Non

34-0866026 Page 2

11 Does the organization conduct gaming activities with page 12	34-0866026 Page 3
 Does the organization conduct gaming activities with nonmembers? Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity form to administer charitable gaming? 	Voc N
to administer charitable gaming?	ed
13 Indicate the percentage of gaming activity conducted	Ves Du
a the organization's facility	
b An outside facility	
b An outside facility 14 Enter the name and address of the person who prepares the organization's gaming/special events be also as a second sec	13a %
14 Enter the name and address of the person who prepares the organization's gaming/special events books and re-	ecords:
Name	
Address	
15a Does the organization have a contract with a U.S.	
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?	Yes No
D If "Yes," enter the amount of gaming revenue re-	ica [No
of gaming revenue retained by the third party \$ and the	amount
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 of the	
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?	
retain the state gaming license? b Enter the amount of distributions required under state law to be distributed to all the state same proceeds to	
b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent	Yes No
organization's own exempt activities during the tax year \$ Part IV Supplemental Information 5 Part IV Supplemental 5 Part I	in the
Provide the explanation	and D. Aller
15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.	and Part III, lines 9, 9b, 10b,
TOTAL STORY	
	•
D83 10-27-22	7

Part IV Sup	plemental Information (continued)	ND 34-0866026 Pa
•		
-		
-		
		_

(Form 990)

Part I

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.

Attach to Form 990.

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

2022
Open to Public

Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

Questions Regarding Compensation

LEGAL AID SOCIETY OF CLEVELAND

Employer identification number 34-0866026

	1a Check the appropriate box(es) if the organization provided and full of the organization provided		Yes	N
	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.			
	First-class or charter travel			1
	Travel for companies			
	Tay indomnification and		115	L
	Discretionary and discretionar	101		
	— 1 3760 nat 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		100	
	and the first of provision of all of the expenses described above the little in	1.13		
2				
	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?			
		. 2		
3	while it, it ally, of the following the organization used to establish the company it			
	and the state of t			
				-17,
	Compensation committee		8	
	macpendent compensation consultant			
	—— Approval by the board or compensation committee	11 15 1		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filling			
	significant of a related organization:			
а	Receive a severance payment or change-of-control payment?			
D	Participate in or receive payment from a supplemental page life destruction			X
С		4b	_	Х
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4c	_	X
_	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	To persons listed on Form 990, Part VII, Section A. line 1a. did the organization payer as a second	1 0 1		
	Same and to volidos of,			
a	The organization? Any related organization?		10.1	
b	Any related organization? If "Yes" on line 5a or 5b, describe in Part III.	5a		X
_	If "Yes" on line 5a or 5b, describe in Part III.	5b		X
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	O the field out inings of,			
a	The organization? Any related organization?			37
D	Any related organization? If "Yes" on line 6a or 6b, describe in Part III.	6a		$\frac{\mathbf{x}}{\mathbf{x}}$
~	If "Yes" on line 6a or 6b, describe in Part III.	6b	- 1	<u>~</u>
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments			
	The state of the s	-1	١,	y.
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the	7	- -	<u>X</u>
	The state of the s			·
9	f "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in	8	- 2	<u>X</u>
	Regulations section 53.4958-6(c)? For Paperwork Reduction Act Notice, see the Instructions for Form 990.	9		

Page 2

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

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

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

							(ii)
							(i)
							(ii)
							(i)
							(ii)
							(i)
							(ii)
							(1)
							(ii)
							(1)
							(ii)
							(1)
							(ii)
							(1)
							(ii)
							(1)
							(ii)
							(1)
							(ii)
							(1)
							(0)
							(0)
							(0)
							(1)
0.	0.	0.	0.	0.	0.	0.	MANAGING ATTORNEY (ii)
0.	160,140.	18,737.	16,492.	131.	0.	124,780.	(4) TONYA WHITSETT (i)
0.	0.			0.	0.	0.	DEPUTY DIRECTOR FOR ADVOCA (ii)
	185,809.	675.	21,362.	4,322.	0.	159,450.	(3) THOMAS MLAKAR (i)
		0.	0.	0.	0.	0.	SCTOR OF DEVELOPMENT AN
0.	197,454.	696.	22,139.	4,322.	0.	170,297.	(2) MELANIE SHAKARIAN (i)
0.	0.	0.	0.	0.	0.	0.	EXECUTIVE DIRECTOR (ii)
0.	241,970.	18,919.	25,954.	122.	0.	196,975.	(1) COLLEEN COTTER (i)
on prior Form 990			compensation	(iii) Other reportable compensation	(ii) Bonus & incentive compensation	(i) Base compensation	(A) Name and Title
(F) Compensation in column (B)	(E) Total of columns (B)(i)-(D)	(D) Nontaxable (6		2 and/or 1099-MISC compensation	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation	

Schedule J (Form 990) 2022	Schedule J (I	
ation.	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.	Provide the
Page 3	Schedule J (Form 990) 2022 LEGAL AID SOCIETY OF CLEVELAND 34-0866026	Schedule J

SCHEDULE O (Form 990)

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

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 Form 990-EZ.

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

2022
Open to Public Inspection

Name of the organization

LEGAL AID SOCIETY OF CLEVELAND

Employer identification number 34-0866026

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

THE LEGAL AID SOCIETY OF CLEVELAND SECURES JUSTICE AND RESOLVES

FUNDAMENTAL PROBLEMS FOR THOSE WHO ARE LOW INCOME AND VULNERABLE BY

PROVIDING HIGH QUALITY LEGAL SERVICES AND WORKING FOR SYSTEMIC

SOLUTIONS.

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

THE DRAFT FORM 990 IS DISTRIBUTED TO THE ENTIRE BOARD OF DIRECTORS PRIOR TO FILING. BOARD MEMBERS ARE ASKED TO REVIEW AND PROVIDE INPUT. THE BOARD OF DIRECTOR'S FINANCIAL OVERSIGHT AND AUDIT COMMITTEE DISCUSSES THE DRAFT DURING A REGULAR MEETING AND PROVIDES INPUT PRIOR TO FILING. THE BOARD RECEIVES A COPY OF THE FINAL FORM 990 ONCE IT IS FILED.

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

THE BOARD OF DIRECTORS DISCUSSES THE ISSUE OF CONFLICTS ANNUALLY. THE BOARD OF DIRECTORS REVIEWS THE CONFLICT OF INTEREST POLICY AND EACH BOARD MEMBER IS REQUIRED TO SIGN THE POLICY EACH YEAR, INDICATING WHETHER THEY HAVE ANY CONFLICTS, ANTICIPATE ANY CONFLICTS, OR KNOW OF ANY CONFLICTS AMONG OTHER BOARD MEMBERS.

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

2022 SALARIES ARE BASED ON GRADES AND A COMPENSATION SYSTEM ESTABLISHED IN 2018. UNDER THE DIRECTION AND OVERSIGHT OF THE BOARD OF DIRECTORS'

PERSONNEL COMMITTEE, THE LEGAL AID SOCIETY OF CLEVELAND RETAINED THE

SERVICES OF A CONSULTANT TO PERFORM AN ANALYSIS OF THE EXISTING SALARY

POLICY AND COMPENSATION PROGRAM DEVELOPED IN 2007 BY EMPLOYERS' RESOURCE

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

Schedule O (Form 990) 2022

COUNCIL (ERC). THE CONSULTANT WORKED WITH AN INTERNAL COMMITTEE TO REVIEW JOB DESCRIPTIONS AND PERFORM A POSITION SCORING ANALYSIS FOR EACH POSITION. THE INTERNAL COMMITTEE ALSO RECOMMENDED UPDATING THE SALARY POLICY TO PROVIDE CLARIFYING LANGUAGE BUT DID NOT RECOMMEND STRUCTURAL CHANGES TO THE POLICY. USING DATA SYNTHESIZED FROM A MARKET ANALYSIS (FROM OTHER LEGAL SERVICES ORGANIZATIONS, LOCAL GOVERNMENT OFFICES AND COURTS, OTHER LOCAL NON-PROFIT ORGANIZATIONS, LAW SCHOOLS, AND PROFESSIONAL SALARY SURVEYS FROM ECONOMIC RESEARCH INSTITUTE AND NATIONAL ASSOCIATION FOR LAW PLACEMENT) THE CONSULTANT AND LEADERSHIP TEAM PLACED EACH POSITION IN A GRADE AND ASSIGNED THE NEW SALARY RANGES AND SALARY POLICY WERE SALARY RANGES FOR EACH GRADE. APPROVED AT THE DECEMBER 7, 2021 BOARD OF DIRECTORS MEETING. THE BOARD OF DIRECTORS EXECUTIVE COMMITTEE ALSO REQUESTED THAT THE CONSULTANT PERFORM A MARKET ANALYSIS FOR THE EXECUTIVE DIRECTOR POSITION UTILIZING THE SAME SOURCES. THE EXECUTIVE COMMITTEE PERFORMED A SALARY REVIEW OF THE ED AS PART OF THE ANNUAL PERFORMANCE EVALUATION PROCESS AND RECOMMENDED SALARY ADJUSTMENTS TO THE BOARD OF DIRECTORS DURING THE EXECUTIVE SESSION OF THE END OF YEAR BOARD MEETING.

FORM 990, PART VI, SECTION C, LINE 18:

FINANCIAL STATEMENTS AND GOVERNING DOCUMENTS ARE MADE AVAILABLE UPON REQUEST TO ANYONE.

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

FINANCIAL STATEMENTS AND GOVERNING DOCUMENTS ARE MADE AVAILABLE UPON REQUEST TO ANYONE.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

PROVISION FOR UNCOLLECTIBLE PLEDGES

47,044.

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.

2022
Open to Public Inspection

OMB No. 1545-0047

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

Name of the organization CLEVELAND, OH 44113 1223 WEST SIXTH, LLC -1223 WEST SIXTH STREET Part I Part II Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33 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. Name, address, and EIN (if applicable) Name, address, and EIN of related organization of disregarded entity <u>a</u> 26-0335106 LEGAL AID SOCIETY OF CLEVELAND RENTAL OF REAL PROPERTY Primary activity Primary activity Ē OIHO Legal domicile (state or Legal domicile (state or foreign country) foreign country) <u>o</u> Exempt Code section <u>a</u> Total income <u>@</u> 11,820 status (if section Public charity 501(c)(3)) End-of-year assets æ 4,103,420.N/A æ Direct controlling **Employer identification number** 34-0866026 Direct controlling entity 3 (g) Section 512(b)(13) Yes controlled entity? 8 N

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Page 2

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

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			(a) Name, address, and EIN of related organization
ganizations Taxable a			(b) Primary activity
s a Corp			Legal domicile (state or foreign country)
oration or Trust, Co			(d) Direct controlling entity
mplete if the organizat			(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)
ion answered "Yes			(f) Share of total income
" on Form 990, Pa			(g) Share of end-of-year assets
art IV, line			(h) Disproportionate allocations? Yes No
34, because it had			Code V-UBI General or Paramount in box managing of Schedule Partner? K-1 (Form 1065) Yes No
one or m			General or managing partner?
ore related	25		General or Percentage managing ownership partner?

organizations treated as a corporation or trust during the tax year.

								Name, address, and EIN of related organization	(a)
9								Primary activity	
							country)	Legal domicile (state or	(c)
								Legal domicile Direct controlling (state or entity	
							or trust)	Type of entity (C corp, S corp,	(e)
								Share of total income	(f)
								ar T	
								Percentage ownership	(h)
								512(b)(13) controlled	

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

990) 2022	orm 9	Schedule R (Form 990) 2022		45	232163 09-14-22
					(6)
					(5)
					(4)
					(3)
					(2)
		.CASH - FMV	216,000.	×	(1) 1223 WEST SIXTH, LLC
	"	(d) Method of determining amount involved	(c) Amount involved	(b) Transaction type (a-s)	(a) Name of related organization
55		covered relationships and transaction thresholds.		vho must complete t	2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including
×	Ë	15			Other transfer of cash or property from related organization(
×		1r	1	0.000	r Other transfer of cash or property to related organization(s)
×	f	10			q Reimbursement paid by related organization(s) for expenses
×	H	10			p Reimbursement paid to related organization(s) for expenses
					o chang of paid officios with totaled of Same-Among ()
×	+	10		on(s)	Sharing of paid employees with related organization(s)
× >	+	1m		nization(s)	_
< ×	-	1		_	I Performance of services or membership or fundraising solicitations for related organization(s)
	×	1			k Lease of facilities, equipment, or other assets from related organization(s)
×		1			j Lease of facilities, equipment, or other assets to related organization(s)
×		1			i Exchange of assets with related organization(s)
×	H	1			Purchase of assets from related organize
×	F	<u>1g</u>			(S
×	F	1			f Dividends from related organization(s)
Þ	1	16			e Loans or loan guarantees by related organization(s)
4 >		1 <u>d</u>			d Loans or loan guarantees to or for related organization(s)
¢ ×		1c			c Gift, grant, or capital contribution from related organization(s)
×				***************************************	b Gift, grant, or capital contribution to related organization(s)
×	T		***************************************		a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity
		d in Parts II-IV?	elated organizations liste	s with one or more re	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?
es No	Yes				Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

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

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

					(a) Name, address, and EIN of entity
					(b) Primary activity
					(c) Legal domicile (state or foreign country)
					Predominant income (related, unrelated, excluded from tax under sections 512-514)
					Are all partners sec. 501(c)(3) orgs.
					(f) Share of total
					(9) Share of end-of-year assets
					(h) Disproportionate allocations? Yes No
Schedule					(i) Code V-UBI Impount in box 20 of Schedule K-1 (Form 1065)
, R (Fc					(j) General or managing partner? Yes No
Schedule R (Form 990) 2022					(k) or Percentage

232164 09-14-22